

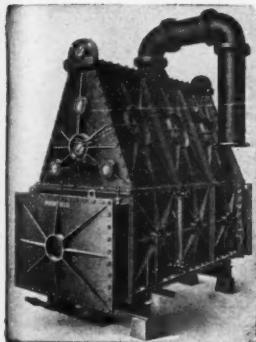
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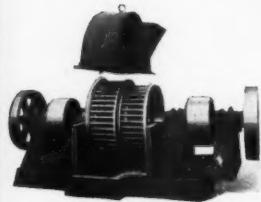


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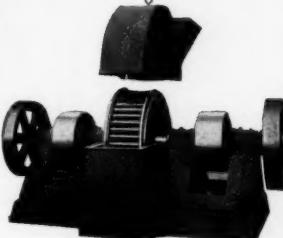
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THE NATIONAL PROVISIONER

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No. 17.

PACKER AND RETAILER CO-OPERATE

Plans for Retailers' Service Bureau Are Taken Up

The retail meat dealer is the ultimate distributor of most of the meat packer's products. It is he who comes in direct contact with the consumer, and to whom the consumer looks, both for service and for information.

Under such circumstances co-operation between the packer and the retailer is to the advantage of both, as well as in the interest of the consumer. This has long been recognized, but through lack of a means of bringing about an effective understanding it has not been achieved. Packer and retailer now have found a means of getting together for this purpose, and the first indications of a really effective co-operation are manifest.

The Institute of American Meat Packers, through its Committee to Confer with Retail Dealers and Trade Associations, is planning to establish a system of co-operation with the United Master Butchers Association of America and other retailers' organizations, as well as with individual retailers everywhere.

This plan includes features of the most practical character, including the settlement of local grievances and difficulties by local committees of packers and retailers, and general co-operation from headquarters as well. Beyond this comes the greater and even more important task of educating the consumer, a task in which the retailer is as much interested as the packer, and in which he is showing the greatest desire to take part.

Retailers Take the First Step.

This era of co-operation has already begun. Following the conference at Atlantic City, N. J., between retailers and packers, a report of which appears herewith, the retailers took the initiative themselves in New York City by calling a conference during the past week, in which packers and retail dealers participated, and at which the first steps were taken for practical working out of the plan.

The Institute's Committee to Confer with Retail Dealers met at Chicago this week in its first session since the Atlantic City convention, with Chairman John A. Hawkinson presiding. At this session the scope of the work for the ensuing year was gone over thoroughly, and the committee expects to launch its campaign before many days have passed.

The feature most encouraging to all

concerned is the fine spirit shown on both sides. Retailers evidently appreciate the good faith shown by packers as evidences in the work of the Committee to Confer with Retail Dealers, and are ready to enter heartily into the campaign of co-operation.

This feeling was manifest at the group meeting at Atlantic City, in connection with the Institute convention, at which the relations with the retailer were discussed. The meeting was attended by representative retailers from various sections of the country. The talk was plain and heart-to-heart. The retailers told their troubles and rehearsed some of their grievances, and the packers indicated what they proposed to do about it. The retailers were gratified at the evidences of good faith shown, and did not hesitate to say so. Reading of the report indicates both the situation as it has existed in the past, and what is planned for the future.

The official report of the proceedings of the meeting is as follows:

Report of the Meeting.

CHAIRMAN SHEEHY: Gentlemen, it is with sincere regret that I bring to you the news that our chairman, Mr. J. A. Hawkinson, owing to a serious accident, is unable to be with us today, and at the eleventh hour commandeered my services to represent him as chairman of this group luncheon given under the auspices of the Committee to Confer with Retailer Dealers and Trade Associations. Mr. Hawkinson wished me to express to you his disappointment in not being able to be with you today, as I know he has spent a great deal of thought on matters pertaining to the work of this committee.

I would like to have you, gentlemen, take this meeting right out of my hands and enter into an informal discussion of the matters which your committee can handle.

Traffic Troubles

The next report in this series will be that covering the work of the Traffic Committee of the Institute of American Meat Packers, especially as it relates to domestic traffic problems. The proceedings of the group meeting at Atlantic City at which these matters were discussed will be reported in full in the next issue of THE NATIONAL PROVISIONER.

And as we have only a limited time, I will read to you as a basis for your discussions—or rather let me say a point to start from—convention bulletin No. 7, also our report as it will be read to the convention, and when I have done that, let us hear from every one present a few words giving their ideas.

I am pleased to see that we have with us this morning some of the representatives of the United Master Butchers' Association, and we welcome you most cordially. We all hope that this will be but the beginning of many happy meetings that we may have with you and your associates.

Plan for Co-operation with Retailers.

The report is as follows:
Thomas E. Wilson, President,
Institute of American Meat Packers.
Dear Mr. Wilson:

The efforts of the Committee to Confer with Retail Trade Dealers and Trade Associations have been largely devoted to the consideration of a definite plan whereby closer co-operation could be secured between the retailer dealers, allied trade associations and the packers.

The retailer depends upon the packer for his supply of meat food products, and the retailer is the ultimate distributing outlet for the packer; their interests are very closely interwoven.

The consumer's opinion of the packing industry is probably to a great extent formed by his impression of the products, prices and service the consumer receives from the dealer.

There is unquestionably an opportunity for the packer to develop a closer relationship with the retail dealer founded on a sound basis of a mutual desire to co-operate. The committee feels this co-operation will be beneficial to the consumer, the producer, the distributor and the packer.

I submit in connection with this letter a bulletin issued by the committee to all members of the Institute outlining briefly the committee's suggestions for a definite plan to be used as a basis for working out closer relationship with the retail dealer and allied trade associations, for such action by the Executive Committee as the committee may see fit to take.

Work Together in Meat Campaign.

Under the auspices of the Committee to Confer with Retail Dealers and Trade Association, the Institute has established contact with retailers and their officials in many cities. This was especially true when the Institute, in company with retailers, livestock associations, farm bureaus, civic organizations, colleges and other agencies were co-operating with the Department of Justice in the campaign to show the consuming public the economy and value of the fore-quarter cuts.

Joint committees, including both retailers and packers were formed in many parts of the country, and retailers and packers worked together to be of as much service as possible. They co-operated in the preparation of technical material and its distribution. They also co-operated,

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as did other agencies, in arranging demonstrations of meat cutting. In some cities the packer supplied the carcass and a lecturer, and retailers furnished display space. A great deal of work was done by packers and retailers together throughout the United States.

In this way retailers and packers came into closer contact than ever before. Representatives of the Institute attended the convention of the United Master Butchers, and one member of the Institute, Vice-President S. T. Nash of Cleveland, delivered an address. The Chairman of the Committee is and has been in close and sympathetic contact with the activities of the retailers, and has advised and counseled with the Eastern offices of the Institute, as well as the Chicago office, in their relations with the retail organizations in their territory.

On more than one occasion the retail officials and the Institute have been mutually helpful to each other. Sometimes statistical information—the sort which constitutes no trade secret—has been exchanged.

Work not previously reported includes an analysis of retail costs and profits which was supplied to a number of retailers gratis for distribution.

Both retailers and packers have furnished assistance to Fair Price Commissions in many cities when called on for technical information.

Propose Retailers' Service Division.

The Committee has endeavored to work out a plan that will result in closer co-operation and a better understanding between the retailers and packers.

The Committee feels that it is advisable to create a Retailers' Service Division as a division of our own committee, this division being administered in accordance with the guidance, counsel and plans of this committee, and that a capable man be employed who has made a study of retail methods and problems to devote all his time to this work. It will be his duty:

To keep in as close touch as possible with the affairs and the officers of butchers' and grocers' retail organizations throughout the country.

To attend their conventions and address such conventions whenever practicable.

To make a careful study of retail conditions, management, delivery systems and accounting.

To issue, from time to time, bulletins to the secretaries of the retail associations, to retail publications and to THE NATIONAL PROVISIONER, such bulletins to be sent promptly to all members of the Institute with the request that whenever practicable the bulletins be distributed with the packers' price lists, circulars, etc. This would give a wide distribution to such publicity with a nominal expense.

To Help in Many Ways.

To make a study of the State and Municipal Laws governing the retailing of packing house products with a view of obtaining standardization of such laws.

To issue bulletins on the poor method of handling packing house products, particularly from the standpoint of conservation.

And to perform such other duties as may develop.

The interests of the retailers and packers are closely interwoven, and anything the Institute can do to assist in improved or more economical distribution of meat food products will, we are sure, be welcomed by the retailer, consumer and the producer.

Every member appreciates what an important link the retailer is in the distribution of food products, and any suggestions that members can offer to the Committee, addressed to the Chairman, care of the Institute, will be given careful consideration.

(Signed) J. A. Hawkinson, Chairman.

CHAIRMAN SHEEHY: We have with us Mr. Joseph Seng of Milwaukee, official representative of the United Master Butchers' of America. Mr. Seng, won't you as a representative of the United Master Butchers say something today? You have our ideas as outlined by our report, and we would be very glad to hear from you.

Retailer Glad to Co-Operate.

MR. JOSEPH SENG: Mr. Chairman and Gentlemen: I do not believe this is exactly the place to be bashful in what you have to say, and I will say right here that this is one of the proudest moments of my life in the Association work, or get-together work, that has come to me dur-

above all things to each other, and if we do that there is no reason why these "get-together" meetings in the different localities and different sections between the big fellow and little fellow won't be a big success. Thank you, gentlemen. (Applause.)

CHAIRMAN SHEEHY: I don't think it ought to be necessary for us to call on anybody in particular. Let us all give our ideas along these matters because these things have been started, and they are going to work out to the ultimate good of everybody. Perhaps it would be well to start on my left and go down the line around the table. Mr. Chapman, will you say a few words to us as to your ideas on this subject?

Experience of a Wholesaler.

MR. CHAPMAN: Mr. Chairman and fellow meat men: Years ago I was manager of a packinghouse, and at that time the packers did not give much credence to retail butchers' associations, did not pay a great deal of attention to them, and the orders which we received told us to mind our own business and pay no attention to any retail butchers' association, but to sell the goods for the highest price in any market we could get a place for them.

I have always thought that that principle was wrong. I live up in the coal regions, and if you go up there and ask the coal companies to ship you a carload of coal down to your town, the operator will want to know if you have a retail coal dealer down there, and if you have he will tell you to go to him and buy your coal, that he can't sell you any coal. Now, I can't see that it is any different in coal than it should be in beef or food products. Of course, there are two sides to the question.

To illustrate the difference in the present condition of affairs and what it was at that time that I speak of when I was a manager, I will tell you what has happened recently up in Scranton. I am proud to say a change has taken place in the wholesale end of it. A short time ago a large committee from the Retail Butchers' Protective Association called on the wholesale men there, and requested us—they did not demand, but they requested us—to refrain from selling goods at retail and to the restaurants and hotels, and I am proud to say that everyone of the nine packers there agreed to comply immediately. I do not think there has been anything sold that way since by any of them. I simply mention this to show you that the wholesale men today have experienced a change of heart along that line and want to co-operate with the retail men.

Another Point in Co-Operation.

I will say further that there is another side to the question in the matter of co-operation. A man who is running a meat house has to close out his car lots and close them regularly. There is some point or other where some one is waiting to get a report on that car immediately, and probably he has got a "rattler," "rump" or a beef liver that is not sold, and he calls up Jim Smith and says, "I have so and so and I want to close this car and I want you to buy it." "Well," Smith says, "I am loaded, I can't help you." And he goes down the line, and he calls on this man, the other man and so on, and they all say, "I can't help you. I am loaded."

Well, I don't call that co-operation. That beef house manager has got to close that car and he is going to do it, and if you don't help him he is going to sell the stuff anyway, and he is going to do it where he may tread on your toes. So you see there are two sides to the question, and it is a matter that both sides should co-operate in, I think if the retailers and the wholesalers would get together along proper lines and have it understood what they are to do in cases of that kind, there would be no trouble and no cause for complaint among the retailers of the treatment they receive from the wholesalers. (Applause).



JOHN T. SHEEHY
(Corn Belt Packing Co., Dubuque, Iowa.)
Acting Chairman at the Luncheon.

ing a life of within a few days of 58 years, and when the packers take the attitude that they have in this bulletin here I think it is a step which should have been taken a good while ago.

No doubt the retail man has not been in shape to take the initiative, and it always seems right to me that the big man should extend the generous hand and start these things, and I will tell you, gentlemen, that I am very proud and very glad to know that this thing has been started in the manner suggested by our Chairman today. And if we keep along these lines there is no question but what success will be the ultimate result for all of us, not along the retail man but also the big fellow.

The little fellow needs the big fellow as much as the big fellow needs the little fellow. When I say the big fellow, I mean the packer, the man of affairs. I think that if these gatherings and "get-togethers" are extended to the different localities, where the different problems can be discussed, the problems of each section—nothing can be done that will further the interests of both concerned more than these gatherings.

And there is one thing that I would like to say in caution: Let us be open and frank and sincere with each other, and not try to think that we must have it all our own way. It is a game where we must give and take. We must be liberal and we must be generous and we must be fair

CHAIRMAN SHEEHY: Mr. Weld, have you anything to offer?

Value of a Service Bureau.

MR. WELD: Mr. Chairman and Gentlemen: I don't know whether I can add a great deal to what we say in the report of the Committee, of which I am a member. It seems to me the principal question for us as members of the Institute to discuss is whether it is desirable to form such a retailers' service bureau as is recommended by the Committee, and discuss the possibilities of such a bureau for future usefulness. So far as the representatives of the retail trade are concerned, I think it is fortunate we have them with us so, that they can give us their ideas as to whether it would be worth while for the Institute of American Meat Packers to organize such a bureau, and whether they, the retailers, would be glad to co-operate with the packers through that bureau.

I am very strongly in favor of having the Institute organize this retail service bureau. My conception of what it should be is that it should be something constructive that would help toward the better merchandising of meat. I believe such results can be brought about largely through co-operation with the retailers such as Mr. Sheehy has described in the report.

But we must have more than just co-operation; that is, just getting together and talking things over. I believe that this retail service bureau might be a very practical help in advising the retailers as to methods of cutting meat, possibly; as to their accounting systems; as to store display and things of that sort.

It may seem a little bit far afield for the packer to go, and yet it seems to me that there is a chance there for improvement of methods, and that the packers—it is a perfectly legitimate thing for the packers to do, to help the retailers and co-operate with the retailers as much as possible, and that both parties will benefit through such co-operation.

Help to Educate the Public.

There are a great many things that we as packers do not know about the retail business. I think, on the whole, we are very ignorant about it. We know very little about your cost of doing business, and about the various problems that you face.

We know that the country does not understand anything about retail merchandising. The public cannot understand at all why they have to pay 60 cents or even more for a steak, sometimes, when they hear that cattle are selling for 14 or 15 cents in Chicago, and I think the retailers ought to do something to tell the public why they have to charge such prices for individual cuts, the choice cuts. The public ought to know it anyway, whoever tells the public, and that is something we would be glad to co-operate with you in doing, if we could work out some way to do it, because we are just as much interested in having the public know why a porterhouse costs sixty cents, almost, as you are, because we get blamed for it as much as, or possibly more than you retailers do.

There are a lot of problems like that we both should pay attention to and find some way of working out, and it seems to me this bureau of the Institute that has been suggested and that our Committee is recommending to the Executive Committee would furnish the means of bringing about some such co-operative efforts.

That is my idea of what this retail service bureau ought to be, and I would like to hear especially from the retailers whether they think they would co-operate with such a bureau, and I think we also ought to hear any other packers as to the feasibility of having this retail service bureau. I think the thing simmers down to whether it would be useful and whether it is worth while to go ahead on.

CHAIRMAN SHEEHY: Gentlemen, I think that expresses about the funda-

mental thing that we want to discuss here, that is the advisability of this, and whether the retailers would be glad to co-operate with us on this proposition. We have with us Mr. A. F. Grimm, president of one of the big retailers associations of New York City. Mr. Grimm, will you give us your ideas?

New York Retailer Speaks.

MR. GRIMM: Mr. Chairman and Gentlemen: I think this is a pertinent time for me to follow this other speaker, Mr. Weld, because that has been our thought for many years. We have always wanted that co-operation and have always looked for the big man to help the smaller man, and we have at times made pleas for such help and it has not been forthcoming. But we are beginning to get results right now



JOHN A. HAWKINSON

(Allied Packers, Inc.)

Chairman Committee to Confer with Retail Dealers and Trade Associations.

and we appreciate it too, and are very glad indeed, to co-operate. I know that there are lots of good things that can be brought about through such a medium.

A committee, I would suggest, from the wholesalers and a committee from the retailers could get together and discuss the problems. We can't discuss them in a national way, because conditions are different in different localities, and I believe we ought to have committees from localities.

Now, just one of the things that I have in mind that we have been discussing that may show you where we can be of some service to you is in the cheaper cuts of

Teaming and Trucking Problems Solved

The Institute of American Meat Packers has established a new Committee known as the Committee on Local Transportation. The work of this Committee will consist of helping packers solve their teaming, trucking and local delivery problems.

Suggestions as to systems, records and cost data, and replies to questions relating thereto, may be had upon application to the Institute of American Meat Packers, 22 West Monroe St., Chicago, Illinois.

meat. You know that there are times when the cheaper cuts of meat are a drug on the market, and it is very hard for you people to move them. It is hard for us to move them, too, but if we can get together and get a little advertising on things of that kind, so that we can put it out to the public that these cuts can be had at reduced prices, we can largely overcome that condition.

Cheaper Cuts of Meat Campaign.

You know there are some cuts on the carcass today that are cheaper than they were before the war, many of them good and wholesome food, such as chuck of lamb and chuck of beef and things of that kind that the public today are not buying. Today the average person wants—many of them want—the best there is in the carcass, the porterhouse steak or the nice loins.

That is one of the greatest problems we have today, that is, to get rid of the poorer cuts. I believe that we could help you a great deal in that respect, and I believe that you can help us. We can probably purchase those cuts if you will give us a little lift in advertising them and putting them before the public. And one of the suggestions that I would like to see carried out would be a recipe for cooking these cheaper cuts. I don't want to say "poor cut," because they are not a poor cut, they are a good piece of meat, as good as any part of the animal. And we can help you in that way.

Wholesale Selling at Retail.

Now, as to the wholesaler selling at retail. That is one of the problems that we have been pounding at so long. We have had trouble with the wholesaler selling at retail. I have been satisfied in my own mind that it was not the wish of the big man to sell at retail. We have always banked on the local manager, because we have been right to the big houses in Chicago. In fact, I have letters in my possession saying that they do not want to retail, and I have copies of letters which they have sent to their managers requesting that the retailing be stopped.

But still it has been going on, and only recently, within the last ten days, we had a complaint come in to our organization about one of the larger packers retailing, and it was a fact. We had the evidence to show it. You could go to that place and buy a half a pound of bacon and they would cut it, or a steak, or almost anything of that kind. Of course, this selling at retail was supposed to be for the benefit of the employees, but they got away from that, and the friends of the employees were coming in and buying, and many of our members in that section were hurt. And this wholesale establishment, doing a retail business, was doing a mighty big retail business. Almost any small man would be glad to have such a business.

But after we got the complaint we were asked to refer it to the proper authorities and we did. We took it up with some of the members of the packer's association, and I am happy to say it was stopped, stopped right away, and the manager of the plant was discharged because of his retailing. Now, that is the sort of co-operation we want. We feel that the retail business should belong to the retail man, and the wholesale end of it to the wholesale man.

I might suggest that there might be committees picked to define just what is retailing. I believe that to be necessary, because when it comes to serving a steamship such as travels the ocean we probably would not call that retail, but probably that should be left to the bigger man. But when it comes to the little canal boat or coaster that comes up to the dock, I believe that trade should come to us. But that should be left to committees from both sides to define just what is retail and what is wholesale.

(Continued on page 36.)

Theory of Packing-House Accounting

(Copyright, 1920, by The Institute of American Meat Packers.)

[EDITOR'S NOTE.—This is chapter I of the book on Packinghouse Accounting which is to grow out of the work of the Institute's Committee on Standardized Cost Accounting. These chapters will be issued from time to time in pamphlet form to members of the Institute. This chapter was prepared by the sub-committee under the leadership of Oscar G. Mayer of Chicago.]

For some time there has been a demand, coming from various sources, for a manual of packing-house accounting procedure and practice, and the present development and importance of the industry in this country warrant the preparation of such a treatise.

It is indeed singular that there has never been prepared any authoritative manual on this subject. Many other industries have uniform or standard classifications of accounts. Many books have been written about the accounting systems of other businesses. But nothing of importance has ever been published on the accounting methods found in the packing house; schools and universities have little or nothing in their courses pertaining to it; and the accounting profession is not generally well informed on the subject except as some members may have had personal experience in the business.

Substantial differences exist in the accounting practices of various companies. These are due to differences in the operations carried on in different plants, or to differences in plant construction and lay-out. In view of these conditions, the development of standardized accounting procedure in this industry must be one of evolution.

The accounting procedure to be outlined in the following chapters is not based upon the present practice of any one plant or company, but is drawn from the systems of various companies both large and small. In preparing this work, attention has been given primarily to the needs and requirements of packing-house executives and accountants. An attempt has been made, however, to present the subject in such a manner as to make it intelligible and useful to others interested in packing-house accounts.

Much of the matter in the following chapters will of necessity be of a technical nature and for this reason the first section has been devoted to as simple and brief a description as possible of the development and peculiarities of the packing business, treating especially of those features which give rise to the unusual accounting practices. An understanding of these accounting practices can be based only on a knowledge of the conditions which cause them.

DEVELOPMENT OF THE INDUSTRY.

The history of the packing industry in the United States is marked by four fairly distinct stages of development. In the earliest days slaughtering was a local business. The local butchers bought their live stock directly from the farmers of the surrounding territory and supplied their products to the local community.

The second stage began with the extension of railroad facilities into the West and the development of stock raising in that part of the country. During this

period came the extensive shipping of live stock from the West to the large centers in the East for slaughter and consumption. As early as the Civil War period the greater portion of the animals slaughtered in the eastern plants were shipped in from the West.

As population moved westward and cities began to develop, packing plants grew up at the more important markets, such as Buffalo, Cincinnati, and Chicago. These, however, did a more or less local business similar to that of the eastern plants. Lacking refrigerator cars, they were unable to ship fresh products. Only such products as had been dried, cured, or smoked, could be transported to other markets.

These conditions limited the growth and development of the western plants and made necessary the shipping of live animals to the eastern markets. This practice was both wasteful and expensive. Not only was there considerable risk in connection with such shipments, but there were also heavy transportation expenses, including unloading at special stations for feed, water and rest. Furthermore, these long hauls occasioned considerable loss due to death, bruises, and shrinkage in the weight of the animals.

Advent of the Refrigerator Car.

The advent of the refrigerator car marks the third stage in the development of the packing industry. The perfecting of these cars, making possible the transportation of fresh meats long distances, brought about great advancement in concentrating the slaughtering and meat-packing operations in large plants in the West, and the shipment of the dressed meats rather than live animals to the East. With the larger plants came also the development of the by-product industries which are a very important feature of the industry today.

The fourth and present period might very aptly be called the scientific stage. It is characterized by the more thorough, competent, and scientific management and operation of the business in all of its branches. There is more complete and thorough organization, more thoroughly trained personnel, a more complete and accurate knowledge of the business; all of which make for prompt and better service in every section of the country.

During each of these stages, the accounting procedure has been on a parity with the rest of the business. In the early stages there was practically no packing-house accounting other than the ordinary bookkeeping applicable to any industry. Later, and even up to ten or fifteen years ago, a more or less rule-of-thumb or rough-and-ready system was still used by some concerns which prided themselves on their efficiency.

Did Not Need System Then.

It was not a matter of material concern to the packer of earlier periods that he did not have an efficient accounting and cost system, for his competitors were no better off than he. This, however, can be said no longer. With conditions as they are today, the packer who has not a dependable and efficient accounting and cost system is at a very decided and serious disadvantage. He is in competition with many concerns whose accounting systems keep them constantly informed on all their operations.

It is interesting to note in this connection that the development of the industry has brought about a very substantial decrease in the gross margin out of which expenses can be paid and profits earned. United States Census Statistics show that in 1870 the value of the product of slaughtering and meat packing establishments was 22.9 per cent greater than the cost of their raw material. By 1910 the margin had fallen to 13.9 per cent. On the average the packer has paid the producer about 85 cents out of each dollar received from the sale of meats and by-products. The margin of 15 cents has covered expenses of manufacture and distribution, and, over a period of years, has left an average profit of approximately 2½ cents on each dollar of sales.

This margin of profit is so close that no rough-and-ready system of accounts or cost-finding methods can determine the difference between a profit and a loss on current transactions. The closest and most accurate accounting and cost-figuring has become an absolute necessity to successful operations.

The present packing-house accounting systems have been developed to fit the operations and supply quickly the information required by the executives and operating men. For reasons which will subsequently be explained, the cost accounting theories appropriate for most manufacturing businesses are not entirely applicable to this industry.

PACKING-HOUSE ORGANIZATION.

One of the chief characteristics of the packing industry affecting the accounting system is its complexity. From the point of view of functions performed, the industry is a collection of four fairly distinct enterprises, each performing a different function. These functions may be enumerated as follows:

- 1—Slaughtering and Meat-packing.
- 2—Specialized Manufacture of By-Products.
- 3—Storage of Products.
- 4—Distribution or Jobbing.

There are many small concerns that perform only one of these functions. Some packers, for instance, are concerned chiefly with the slaughtering function. They sell their raw by-products to other establishments, engage little, if at all, in the storing of products, and are dependent on their local market for the sale of their meats. Other concerns may confine themselves to storing the products of the packing houses. There are others which do not engage in the slaughtering of animals, but manufacture the raw by-products derived from slaughtering into finished products. Finally, there are concerns which devote their attention entirely to the distribution of packing-house products. They neither slaughter, store, nor engage in the processing of by-products. Here and there are establishments which perform two, three, or all four of these functions.

The performance of any one of these four functions requires special plant and machinery, special personnel, and special accounting. Each function constitutes a business in itself, and therefore the concern that performs two or more functions is entitled to a return on the investment in each of them (although it may not make such a return) entirely separate and distinct from the return that may be made in performing any of the other functions. This calls for accurate departmental accounting.

A Collection of Businesses.

The organization of the industry is further complicated by the fact that even in the performance of one function, such as the processing of by-products, a single concern may be a collection of businesses. In addition to the slaughtering of animals and sale of meat, a packer may be engaged in making sausage, canning meat, etc.; he may operate a soap factory in order to utilize inedible greases, or an oleo-marga-

(Continued on page 27.)

GERMANS ASK UNCONTROLLED MEAT IMPORTS

Forced to Disprove Slander of American Bacon

(Staff Correspondence of The National Provisioner.)

Berlin, Sept. 26, 1920.

Germany is to be free from livestock and meat control next week. While consumers, meat dealers, butchers and stockraisers rejoice, officeholders are busy engineering all sorts of schemes in order to retain their soft and lucrative places. These bureaucrats hate to give up their jobs. They are clinging to a remnant of their former autocracy with desperate tenacity. The other day the "executive committee of the associated meat dealers of Berlin" sent a protest to the national government deplored the end of meat control and asking for a partial continuance of it during the period of transition.

After meat dealers had been fighting meat control for years, had won their fight at last and were just becoming free men again, the "Berlin executive committee" asked for a continuation of serfdom. People were puzzled. They failed to understand, until they were told that the "executive committee" mentioned was not elected by the butchers and meat dealers, did not represent the organization of the trade, but was a body created by the very bureaucracy whose life and jobs this "executive committee" sought to prolong.

The bubble burst when the real association met and reaffirmed its stand for freedom. But this does not discourage the bureaucrats. Their latest scheme here in Berlin is to put it up to the meat dealers whether they want to get their meat from the city authorities or from independent butchers. They can get meat only from the city if they pledge themselves to sell nothing but city meat. Dealers taking meat from independent butchers would not obtain any from the city.

But it is said this plan will fail. Consumers and meat dealers are aroused and the scheme will be killed by the force of public opinion. The German people want to clean out public offices and make unnecessary officials go to work. They are tired of all sorts of control and sick of official parasites.

Cling to Import Meat Control.

While livestock and meat control ceases next week, bureaucracy still clings to control of meat imports. Although foreign meat may be sold freely in Germany, it cannot come in across the border without permission from the government. This is the last ditch in which bureaucracy is now fighting for its jobs. Dr. Stuckman, a member of the Reichstag, in an article published in the Butchers' Gazette, says the German people must throw off the straight-jacket of control entirely.

Meat imports must be free, is the slogan, says Dr. Stuckman, and they will be free. Prices of meat are now cheaper in foreign countries than in Germany. Free imports would lower the cost to consumers. Control of meat imports has only one excuse to offer: to retain a number of unnecessary officials on the payroll. Germany cannot afford to feed those

parasites just now, says Dr. Stuckman.

The labor unions, the Social democrats, the co-operative buying associations and consumers in general demand free meat imports, and they will get them. This same public opinion has just killed another little scheme. American farmers, charitably inclined, had offered to send a few thousand American milch cows to Germany to feed German babies. Farmers of German descent, principally those of Texas, donated the cows and began shipping them to the nearest port, where they were to be assembled and put aboard a cattle steamer. German bureaucracy did not like this kind of charity. Officials feared those American milch cows might depreciate the stock of the junkers. So they hemmed and hawed, found this excuse and that, and tried their best to make the American donors give up in disgust.

But the Berlin press got wind of the scheme and ripped it up in short order. A few big headlines on the first page were sufficient to make bureaucracy quit. Minister Hermes promptly announced that Germany would gracefully accept those 2,500 American cows and permit them to enter.

While the junkers are out of power in the government, their men are still holding most of the higher offices, such as heads of departments, etc. This is the only explanation for this attempt to thwart a generous gift offered by Americans.

Center Attack on American Bacon.

The same sort of bureaucracy is behind the attempt to discredit foreign meat. This slander campaign is concentrating against American bacon. When American bacon some 50 or more years ago was first introduced in Germany, it was unwelcome to certain interests who denounced it as "rank" and "off." Since then, by sanction of tradition, American bacon is considered "rank." Interests kept up the delusion.

The junkers are against meat imports, of course. They sing first tenor in the quartette of slanderers. Then there are the managers, inspectors, veterinaries and employes of municipal slaughter houses who fear they will lose their jobs when too much meat is imported and too little slaughtered at home. Then there are those all-around patriots who condemn anything foreign. And finally there is the class who are bound to respect a slander, no matter how preposterous it is.

The German Slaughterhouse and Stockyards Gazette, representing the interests of one of the groups named, has never said a kind word about American meat, and has been doing its best to maintain the superstition about American bacon. But this very hostile paper is forced to print the result of a series of chemical analyses, performed by a hostile expert. F. Valentin, the expert mentioned, examining American pork stored for a long time, found only that some ammonia and

amides had formed. The "smell" was not caused by inferior acids nor by indol. Bacon as well as pork was conserved by salt only. Some of the hams contained traces of saltpeter, but the scientists could not find any trace of either boric acid, salicylic acid or sulphurous acids.

The paper adds that the peculiar smell of American bacon is due to corn feeding. It had been found that bacon of American hogs not fed on corn would not have that peculiar smell, no matter how long they were stored. Consequently the smell of so-called "rankness" is merely the product of corn feeding. In other words, the "rankness" of American bacon is a pure fake, invented by hostile interests for selfish purposes.

(Continued on page 31.)

PACKERS' TRAFFIC MATTERS.

Recent decisions of the Interstate Commerce Commission in two cases, in which meat packers complained that meat rates were unreasonable or prejudicial, dispose of these cases as follows:

In the case of Birmingham Packing Company v. Director-General as agent, Louisville & Nashville Railroad Company et al., 59 I. C. C. 81, Docket 10579, opinion 6392, decided September 23, 1920, and released October 19, 1920, the Commission disposes of the complaint against meat rates from Birmingham to the so-called official classification territory. The complaint alleged that the carload rates and classification ratings on meats from Birmingham to points in Ohio, New York, Pennsylvania, New Jersey, Massachusetts, Rhode Island, Virginia, and the District of Columbia were (a) unreasonable, per se; (b) prejudicial, and more favorable to other packers; (c) in violation of the long and short haul clause of section 4; (d) violative of section 10 of the federal control act. Swift & Company intervened for the purpose of protecting their interest in rates from various points and particularly Andalusia, Ala.

The Commission decided that the rates from Birmingham were not shown to be unreasonable, per se; but that the adjustments on fresh meat, whereby the rates from Birmingham to Ohio river crossings and points beyond, exceeded the rates contemporaneously maintained from Andalusia, was unlawful. Reparation was denied.

In the case of Jacob E. Decker & Sons v. Director-General, as agent, Minneapolis & St. Louis Railroad Company et al., 59 I. C. C. 67, docket 10994, opinion 6390, decided September 25, 1920, and released October 19, 1920, the Commission disposed of the complaint involving meat rates from Mason City, Iowa, to Minneapolis and Duluth. The complainant alleged that the fresh meat and packinghouse product rates from Mason City to Minneapolis and the packinghouse product rate from Mason City to Duluth were (a) unreasonable, per se; (b) unduly prejudicial. The latter allegation was withdrawn at the hearing. In its decision the Commission finds the present rates are not unreasonable and dismisses the complaint.

WILSON TAKES GLOBE SOAP CO.

Wilson & Company have completed preliminary negotiations for taking over control of the Globe Soap Company, Cincinnati, O., and the matter has been submitted to stockholders of the latter company. Letters have been sent to Globe Soap stockholders outlining the proposals and, if these are acceptable, a special meeting will be called for formal action. Officials of Wilson & Company state the company plans to extend its interests to the soap manufacturing business and to purchase outright a majority of the Globe Soap stock. The latter company is capitalized at \$2,400,000.

PRACTICAL POINTS FOR THE TRADE

EXPERT ADVICE.

Answers to questions appearing on this page are prepared with the advice and assistance of the Committee on Packinghouse Practice of the Institute of American Meat Packers. This committee comprises W. B. Farris, general superintendent Morris & Company; Myrick D. Harding, general superintendent Armour & Company; Jacob Moog, vice-president Wilson & Company; F. J. Gardner, general superintendent Swift & Company; John Robertson, general superintendent Miller & Hart; Arthur Cushman, general superintendent Allied Packers, Inc., Geo. M. Foster, general superintendent John Morrell & Co., Sioux Falls, S. D., and J. J. Cuff, general manager Jacob Dold Packing Co., Buffalo, N. Y.

Readers are invited to submit questions concerning any feature of packinghouse practice on which they desire information or assistance. Criticism or suggestions concerning any matter here discussed are also invited, and will be given careful attention.

PRESSING LARD CRACKLINGS.

A packinghouse superintendent in the Northwest writes:

Editor The National Provisioner:

Can you furnish us with the yield obtained from treating kettle-rendered lard cracklings with an expeller? As we understand the proposition, the drained cracklings are placed in the expeller, which is nothing more than a powerful press, and the lard extracted therefrom.

This matter was taken up at some length on this page several months ago, the comparative value of tanking cracklings or pressing them being discussed from various angles.

Following is the experience of a packinghouse superintendent who is using an ordinary cottonseed oil expeller press for purpose most successfully:

When lard has been all thoroughly

drained off, the wet cracklings are spread on a large iron plate for a period of about ten hours. This plate is pitched toward one end, so that there may be a natural drainage of lard before pressing. There are steam coils under the iron plate and steam is turned on about three hours before pressing.

This product, if handled direct from the kettles, will not press to good advantage, as it is too soft. It is necessary to leave it exposed to the atmosphere for the period above stated, after which it goes through the screw press with good results.

All of our tests go to show that the yield of lard from wet cracklings, handled in this way, is about 78 per cent, and the dry pressed cracklings show on analysis a lard content of from 5 to 6 per cent.

It is of course understood what is meant by an expeller press, which is a screw type of press such as is used for the so-called cold-press method of extracting cottonseed oil, etc.

HANDLING DRY CURE BACON.

The following inquiry is from a packer at Pittsburgh, Pa.:

Editor, The National Provisioner:

Would you kindly advise us through your columns as to the best method of handling dry cure bacon during the heavy packing season when sweet pickle bacon accumulates in stock. We are able to dispose of the light bacon by the dry cure method within about thirty days. We are seeking information as to the method of

handling it when the stock must necessarily accumulate longer than the thirty day period.

Answering this inquiry a member of the Committee on Packinghouse Practice says:

We are not sure that we thoroughly understand this inquiry, but would state if he is trying to find the best way to handle D. S. bellies cured with the regular dry salt cure, it is our opinion that after these bellies are properly cured for 30 to 35 days in regular cellar temperature of 38 degrees Fahr., and are in the meantime properly overhauled so that the meat will get all of the gain it is entitled to, if he is then in a position to transfer this meat to a temperature of 18 to 20 deg., this is the proper thing to do. In a temperature of this kind meat can be held almost indefinitely without showing any very great indication of age.

If, on the other hand, he is figuring on a fancy cure on these bellies, beg to advise we do not know of any satisfactory way of holding fancy-cured bacon any length of time after it is cured. The proper way to handle bacon of this kind is to freeze all surplus green, and only take it out of the freezer and put it into cure in quantities such as he figures he will be able to dispose of from time to time as it becomes cured.

If this does not answer this inquiry, we shall be glad to hear from this inquirer again.

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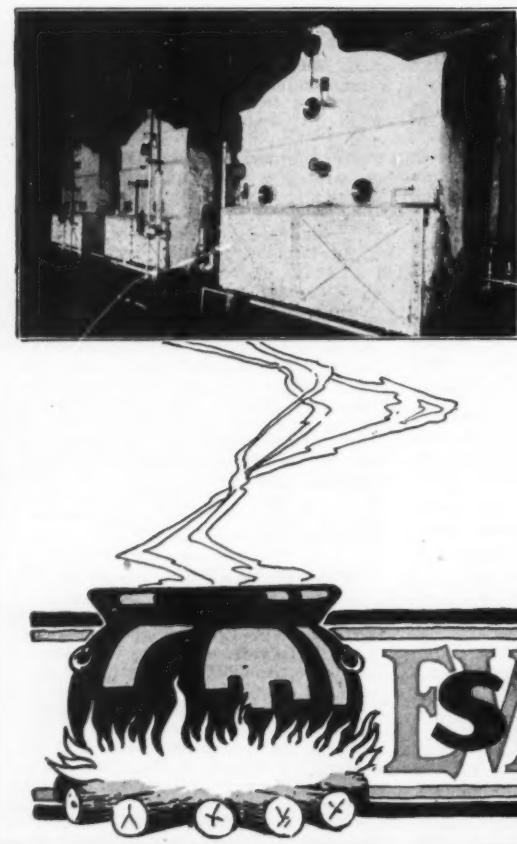
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**MEAT PRODUCTION AND
CREDITS.**

One of the far-reaching and unfortunate effects of the great war has been the treatment accorded to producers in this country, especially those engaged in the production of maturing livestock. During the war these people were asked, urged and all but coerced to double or treble production, and they proved their patriotism and loyalty by working overtime, with farm labor very scarce and wages 200 to 300 per cent higher. They worked their families and many retired men well along in years re-entered the work. In response to this extra effort production did increase,

and it undoubtedly helped to win the war.

Since the signing of the armistice producers have been handicapped in many ways, and much of their hard work, and loyalty has been forgotten. Under present financial conditions many producers have found it impossible to borrow money as in the past to finance their operations of feeding or breeding livestock, and an appeal has been made to government banks for assistance. Word now comes that the government can do nothing to help them, and orders have even been given to reduce loans. As a result of this many producers are being forced to liquidate their holdings, regardless of the effect it may have upon themselves as individuals and upon the livestock business in general.

It has been found by one authority in the livestock commission field, in over forty-five years' experience, covering nearly every state west of the Great Lakes, that livestock loans secured by cattle, sheep or lambs in the feed lots were counted among the very best securities by all banks, individuals and corporations engaged in the business. During the years when interest rates in speculative and other lines were low, livestock producers and feeders were urged to increase their holdings, sometimes beyond their capacity. Banks and loan companies knew their chances for losses were small. In fact, one of the oldest and most successful livestock bankers remarked recently that such losses were practically nil.

It is claimed that there is no better security anywhere than cattle and sheep paper given by honest and responsible land owners. They also have their own feed, which when fed to the stock represented by this security enhances its value 25 to 50 per cent, to say nothing of the moral and financial backing given by the endorsement of livestock exchange commission men, banks or loan companies. And yet they are unable to continue the business for lack of capital.

This same livestock authority brings out the fact that it is hard to make some of these producers see that this sudden, general attack on their business not a part of the retaliation of some of the interests that have heretofore furnished much of these credit facilities, to their own profit as well as to the benefit of the producers.

Those familiar with this business, however, know the situation. The federal reserve banking system, that was not created or organized for profit, but for the benefit of the producers and the commercial part of our business life, according

to its reports and statements has shown a very large profit on a large percentage of its loans to allied governments and to our government.

It is impossible for the average producer to understand why his business is being handicapped by the withdrawal so suddenly and so completely of practically all of the credit that has been furnished so freely in the past. No matter what reasons may be offered by the government or by the banks, the producers do not consider themselves responsible for an abnormal condition which they claim is ruining their business.

If these conditions continue they predict there will be such a shortage of livestock or meat food animals that so-called war prices will look cheap. This may be putting it rather strong, but the fact remains that curtailment of credit at this time is going to have more far-reaching effects in the meat industry than in almost any other field of production.

LOOKING AHEAD.

About this time of year, when the tang of autumn is in the air, the shot gun enthusiasts begin to oil up the old 12-gauge and figure on the carrying power of No. 5 chilled shot with a proper charge of nitro powder behind it. Then some morning the enthusiast gets up in the middle of the night—at least it feels that way—gets into a clammy pair of waders, rows a leaky boat to a blind about which a cold wind is blowing 40 miles an hour, crouches down on a nice damp spot—and waits.

He can hear the whistle of wings and the "quonk" of ducks overhead long before he can see, and a cold terror seizes him lest the flight should stop before broad day. Then when the cold gray in the east grows brighter, he sees a string of tiny specks over the water, coming down wind like an express train. He can tell from the flight they are blue-wing teal. As they swerve and flash by like brownish-blue streaks, up flashes the 12-gauge and "Blam! Blam!" go both barrels. And not a bird drops.

No, there was nothing wrong with the gun or with the charge. He did not aim far enough ahead of them. To kill ducks you have to look, not where they are, but where they're going to be!

That is why many an investment shooter comes home with empty pockets instead of bagging the profits. It is only by aiming ahead, by looking to the future that opportunities may be brought down. For instance, wise investors today are knocking down and gathering up Liberty bonds at present prices because they are looking ahead and aiming at the future. They know that at or before maturity those securities are going to be paid at par. That is the point they are aiming at. They are not looking at present prices because, like the ducks, the bonds are on the move.

October 23, 1920.

TRADE GLEANINGS

Darling & Company will build a fertilizer factory at St. Louis, Mo.

A packinghouse costing about \$150,000 is to be erected at Royalton, Pa.

The Gerst Brothers Meat Company, St. Louis, Mo., will build an engine room.

Armour & Company opened a new branch house in Decatur, Ill., last week.

The American Humus & Phosphate Company plans to enlarge its plant at Dundee, Fla.

R. E. Johnson Fertilizer Company has incorporated at Gulfport, Miss., with a capital of \$30,000.

A number of capitalists in Harrisburg, Pa., are considering the establishment of a packinghouse in that city.

The McMurphy Fertilizer Company, Charleston, S. C., has increased its capital stock from \$100,000 to \$300,000.

The plant of the Wilson & Toomer Fertilizer Company, Jacksonville, Fla., which burned recently, will be replaced by a temporary factory building.

The warehouse and cotton gin of the Union Seed & Fertilizer Company, Wetumpka, Ala., have been destroyed by fire. The loss amounts to \$10,000.

The plant of the Midland Linseed Products Company, Chicago, Ill., was slightly damaged by fire on October 14. The insurance involved totals \$189,500.

After a shut-down of two weeks, due to

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a fire which destroyed part of its plant, the Faulkner-Burge Packing Company, Marion, Ind., has resumed operations.

F. E. Coles, secretary and treasurer of the Southern Cotton Oil Co., has been elected treasurer of the Virginia-Carolina Chemical Co., and is succeeded by F. L. Palmer in the former offices.

Wilson & Company has declared a dividend of \$1.25 on the common stock, payable November 1. The dividend will not be paid on voting trust certificates unless surrendered in exchange for common stock.

The United Packing Company has been incorporated at Muncie, Ind., with a capital stock of \$500,000. The Muncie Union Stock Yards Company was incorporated at the same time with a capital of \$150,000.

The Union Seed & Fertilizer Co., which has been the corporate name of the company operating the crude oil mill interests of the American Cotton Oil Co., has now been merged in the parent company in name as well as in fact.

Hamlin & Morrison, chemists, samplers and official weighers of Philadelphia, have opened a branch office at 10 East Lexington street, Baltimore, Md., where they will specialize in sampling and weighing. All analytical work will continue to be done at the Philadelphia laboratory.

The Higgins Packing Company, Omaha, Nebr., is just completing a new branch house at 1211 Howard street, Omaha, which will be modern in every respect, equipped for handling a line of beef, pork and provisions, and a full line of produce from its cold storage warehouse at Missouri Valley, Iowa.

A third conference will be held November 5 in the Saddle and Sirloin Club assembly room, Record building, Union Stock Yards, Chicago, for the purpose of further reducing livestock shipping losses. The list of speakers will include railroad, shipping and market representatives, also men who will tell something of the benefit derived from previous conferences.

STOCKS OF MEATS AND LARD.

Summary of storage holdings of frozen and cured meats, on October 1, 1920, is reported by the United States Bureau of Markets as follows:

Commodity.	Oct. 1, 1920.	Oct. 1, 1919.	Sept. 1, 1920.	Sept. 1, 1919.
Frozen beef	58,284	166,244	67,010	162,069
Frozen pork	87,492	61,417	129,197	90,510
Lamb and mutton	25,311	8,318	11,021	7,817
Cured beef	19,632	37,328	22,711	35,526
Dry salt pork	233,801	332,786	316,423	338,270
Pickled pork	303,535	297,712	361,381	341,724
Lard	110,256	76,456	170,774	87,947
Miscellaneous meats	63,782	80,454	69,471	85,355

The cured meat figures include meats in process of cure as well as meats fully cured. The total holdings for Oct. 1, 1920, include under cured beef, 9,330 pounds in process of cure, and 10,302 pounds fully cured; under dry salt pork, 44,480 pounds in process of cure, and 186,321 pounds fully cured; under pickled pork, 151,306 pounds in process of cure, and 152,229 pounds fully cured.

Comparison of holdings with those of previous months, showing increases or decreases over previous months:

Oct. 1, 1920,	with	During	During
Oct. 1, 1919.	Sept. 1920.	Sept. 1919.	Sept. 1919.
Commodity.	Pounds.	Pounds.	Pounds.
Frozen beef	-107,990	-8,726	+4,175
Frozen pork	+26,075	-41,705	-29,093
Lamb and mutton	+16,993	+14,290	+501
Cured beef	-17,696	-3,079	+1,802
Dry salt pork	-98,985	-82,632	-5,484
Pickled pork	+5,823	-57,846	-44,012
Lard	+33,800	-60,518	-11,491
Miscellaneous meats	-16,672	-5,689	-4,904

The stocks include holdings in both cold storage warehouses and packing plants.

REFRIGERATOR CAR SERVICE.

In a recent bulletin the Institute of American Meat Packers called attention to instructions issued by the American Railroad Association directing that agents arbitrarily place embargoes against shippers using refrigerator cars when it was found that they were holding them in excess of five days for unloading. These instructions have now been cancelled, but agents are told to watch the situation closely and handle individual cases as conditions warrant.

Action of the Institute in this matter is recognized in the following letter from the Chicago chairman of their committee on car service:

"Your Association has certainly rendered a valuable service in helping us handle this important matter which, under the circumstances, has resulted in mutual benefit to both the shipping public and the railroads, and this committee wishes to sincerely thank you and the members of your Association for their cordial co-operation and we hope that the good work will continue."

KINGAN & CO. INCORPORATES.

Kingan & Co., Indianapolis, Ind., has incorporated as an American company and will ultimately take over the business done in America by Kingan & Co., Ltd., of Great Britain. The authorized capital stock consists of \$5,000,000 of preferred stock and 500,000 shares of common stock, the latter having no fixed par value. The headquarters of the American corporation will be at Indianapolis.

The following statement has been given out:

Kingan & Co. filed on the 8th inst., at Trenton, N. J., certificate of incorporation with a view ultimately of operating the business of the company in the United States under an American charter.

Hitherto the business of Kingan & Co. has been operated in this country by Kingan & Co., Ltd., of Great Britain. The authorized capital of the American company consists of 50,000 shares of preferred stock and 500,000 shares of common stock of no par value. The authorized capital of Kingan & Co., Ltd., is £1,000,000 sterling.

The officers of the American company are: James S. Reid, Belfast, Ireland, president; John N. Shaw, vice-president; John R. Kingan, vice-president; W. R. Sinclair, vice-president; R. S. Sinclair, treasurer, and C. A. N. McVie, secretary. With the exception of Mr. Reid all of the officers of the American company live in Indianapolis.

In discussing the incorporation of the new company, R. S. Sinclair said: "We believe it best to operate a business under the law of the country in which the business is located. Thus Kingan & Co., of America, ultimately will take over the American business done by Kingan & Co., of Great Britain. There will be no change in ownership, policy or management. All of the officers of the new American company formerly were connected with the management of Kingan & Co., Limited, of Great Britain."

Kingan & Co., Limited, of Great Britain, has operated under a British charter forty-five years.

JONES & LAMB CO., Baltimore, Md.
MEAT PACKERS
CORRESPONDENCE SOLICITED

PROVISIONS AND LARD

WEEKLY REVIEW

All articles under this head re quoted by the barrel, except lard, which is quoted by the hundredweight in tierces, pork and beef by the barrel or tierce and hogs by the hundredweight.

Markets Irregular—Liquidation Renewed
—Lard and Ribs at New Low Levels—
Export Trade Less Active—Hog Movement Fair.

Fluctuations in the provision market have been wide and rather irregular with prices influenced from day to day by the uncertainties regarding the general labor conditions and the reports regarding the English strike situation. The advance which was seen early in the month reflected the greater feeling of confidence regarding the export trade and the probabilities of the export shipments. It was stated that there had been a good deal of buying of product by England as well as by the continent, but recently the feature of the exports has been the shipments to the continent. The past week there were 14,248,000 lbs. of lard shipped, of which 5,542,000 were to Germany, 4,644,000 to Holland, 888,000 to Antwerp, and less than 800,000 to England. In the same way of the exports of meats of about 10,000,000 lbs., 2,500,000 were to Germany, 1,700,000 to Antwerp, and out of the total only 2,600,000 lbs. to English points.

The reported sales of product point to the probabilities of a liberal outward movement but the demoralization in exchange, particularly English exchange, which has followed the strike developments, indicate that there will be a pause in the outward movement. It is believed, however, that England has made preparations for feeding her people and has accumulated considerable stocks. Latest advices are that that country is to be divided into twelve food zones and an administrator appointed for each zone. As to the question of how the strike will effect exports it is believed that whatever food supplies are moved will have to come from the nearest ports to feed Europe, particularly England, as there will be no supply of coal available to move product from the southern hemisphere.

The movement of livestock during the past week showed a small increase over the previous week in cattle and hogs, but the total hog receipts at the six leading

points were 50,000 less than last year and cattle receipts 114,000 less. The prices of livestock are being maintained however, notwithstanding the position of feed grains. The average hog price the past week at Chicago was \$15 compared with \$14.80 last year, and this week the price has been only a little under \$16. The average price of cattle is also maintained and the past week was \$14.45. This is under last year's quotations but the decline in livestock compared with a year ago is small compared with the decline in corn. A year ago hogs were averaged for the same week \$14.80, cattle \$14.65 against \$14.45 now, sheep \$7.20 against \$6.10 at present and lamb \$14.60 against \$12.20 at present. The price of corn on the other hand shows on the basis of the December delivery a decline of 36c a bushel. As the figures stand hogs are higher than last year and cattle only 14 per cent lower, while the price of corn is about 30 per cent lower. The decline in the feed cost is more than double the decline in cattle prices. The questions of labor and other expenses however have not been reduced in the same way as the price of cattle or the price of corn.

The mid-month provision stocks as expected showed a good decrease in lard stocks reflecting the larger shipments out for export. The total Chicago lard stocks of all kinds amounted to only 32,000,000 lbs. against 65,000,000 lbs. last month, a loss of about 50 per cent. Under these conditions the situation naturally would have a good deal of effect on the market, but the influence was soon lost on account of the renewed liquidation going on in the product market. The fact that so much lard has been moved out in view of the relative price of lard and compound lard and oil has been rather a surprise to the trade, which has been disposed to believe that the relative price would continue to restrict the distribution. Compared with last year the price of October lard is 7c lower, and January lard is about 4c under the October and 6½c under last year. That there should be such a liberal demand and liberal movement out of the old lard in view of the discounts on the January has been another surprise to the trade.

The discount of January ribs under Oc-

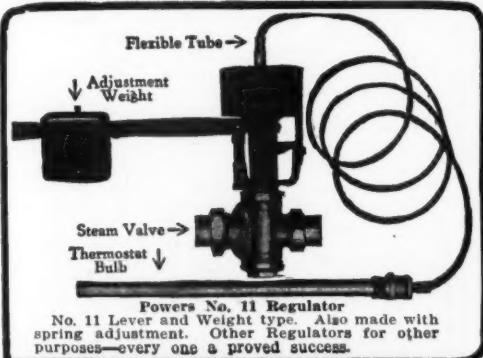
tober is about 2½c a lb. as against a little over 1c last year. It has been expected that January pork when opened will show about the same relative decline for the forward delivery as last year. There has been very little trading in pork recently, quotations being almost nominal.

The possibilities of the hog movement during the winter have been very carefully discussed. Some reports indicate that there are a good many hogs in certain portions of the country but the movement is likely to be influenced somewhat by the price. The packing operations for the season so far show a decrease of about 1,600,000 hogs compared with last year. With only one more week to complete the summer packing it is thought that the total for the season will be about 16,000,000 hogs.

If there is to be any special increase in the outward movement of hog product there would seem to be some basis for the expectation of a comparatively slow increase in the total stocks of product in the country. As pointed out before the low stocks of product are made in the late fall months and it is seldom until after the turn of the year that the total stocks of product in the country begin to show any marked gain. Domestic consumption is still very heavy and with the lower prices there would be undoubtedly an increase in the consumption. If hogs and cattle decline only partially with the decline in feedstuffs the domestic consumption would undoubtedly increase to a considerable extent. If this should occur the margin between the production and the distribution would be undoubtedly narrowed and be reflected again in the price of hogs and product.

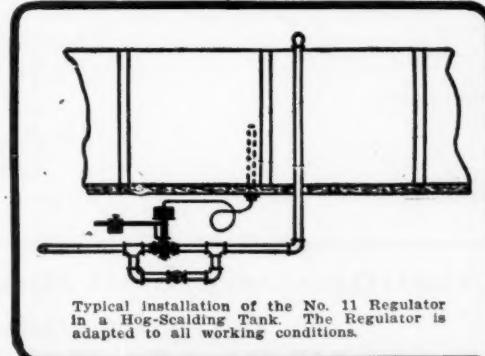
PORK—The market the past week was very quiet and weaker with the heaviness in the west and with a rather quiet export demand. At New York mess was quoted at \$38@31, family \$48@53, and short clears \$37.40. At Chicago mess pork was quoted around \$25½.

LARD—The market has been quite active and very firm, everything considered. Export business continued to be worked from the west with Germany the principal buyer. The western market was very strong but hogs were weaker. At New



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October 23, 1920.

York prime western was quoted at \$21.50 @21.60, middle western \$21.40@21.50, New York City 20½ nominal, refined to the continent 23½, South American 23¾, and Brazil kegs 24¾. Compound lard was weaker and quoted at 15½c in carlots. At Chicago loose lard was quoted at 15c over November and leaf lard at 22½c.

BEEF—The market was very quiet but very firm. There is little or no cash stuff pressing on the market. At New York mess was quoted at \$19 to \$20, packet \$21@22, family \$26@28, and extra India mess \$42@44.

SEE PAGE 33 FOR LATER MARKETS

CHEMICALS AND SOAP SUPPLIES.

(Special Letter to The National Provisioner.)

New York, Oct. 19, 1920.—Latest quotations on chemicals and soapmakers' supplies are as follows: 74 to 76% caustic soda, 4%@5c lb.; 60% caustic soda, 4%c lb.; 98% powdered caustic soda, 5@5½c lb.; 48% carbonate of soda, 3@3½c lb.; 48% carbonate of soda, 2%@3c lb.; talc, 1%@2c lb.; silex, \$20 per 2,000 lbs.

Clarified palm oil in casks of 2,000 lbs., nominal, 10½@11c lb.; yellow olive oil, \$3@3.25 gal.; cochin cocoanut oil, 17½@18c lb.; Ceylon cocoanut oil, 16½@17c lb.; cottonseed oil, 12½@13c lb.; soya bean oil, 12½@13c lb.; corn oil, 12½@13c lb.; peanut oil in bbls., deodorized, 16c lb., crude, 12½c lb.

Prime city tallow, special, nominal, 8½c

lb.; dynamite glycerine, nominal, 25c lb.; saponified glycerine, 88%, nominal, 16c lb.; crude soap glycerine, nominal, 14c lb.; chemically pure glycerine, nominal, 28c lb.; prime packers' grease, nominal, 8@8½c lb.

GREEN AND SWEET PICKLED MEATS.

(Special Letter to The National Provisioner from the Davidson Commission Co.)

Chicago, Oct. 20.—Quotations on green and sweet pickled meats, f. o. b. Chicago, loose, are as follows:

Regular Hams—Green, 8@10 av., 22½c; 10@12 avg., 22½c; 12@14 avg., 22½c; 14@16 avg., 22½c; 16@18 avg., 22½c; 18@20 avg., 23c. Sweet pickled, 8@10 avg., 26c; 10@12 avg., 26c; 12@14 avg., 26c; 14@16 avg., 26c; 16@18 avg., 26½c; 18@20 avg., 27c.

Skinned Hams—Green, 14@16 avg., 26c; 16@18 avg., 25½c; 18@20 avg., 25½c; 20@22 avg., 25c; 22@24 avg., 24½c. Sweet pickled, 14@16 avg., 28c; 16@18 avg., 28c; 18@20 avg., 28c; 20@22 avg., 27½c; 22@24 avg., 27c.

Picnic Hams—Green, 4@6 av., 18c; 6@8 avg., 18c; 8@10 avg., 17½c; 10@12 avg., 17c. Sweet pickled, 4@6 avg., 19¾c; 6@8 avg., 19¾c; 8@10 avg., 18c; 10@12 avg., 17¾c.

Clear Bellies—Green, 6@8 avg., 26c; 8@10 avg., 25c; 10@12 avg., 24c; 12@14 avg., 23c; 14@16 avg., 22½c. Sweet pickled, 6@8 avg., 27c; 8@10 avg., 26c; 10@12 avg., 25c; 12@14 avg., 24c; 14@16 avg., 23c.

WHOLESALE DRESSED MEAT PRICES.

Wholesale prices of Western dressed fresh meats were quoted by the U. S. Bureau of Markets at Chicago and three Eastern markets on Thursday, October 21, 1920, as follows:

Fresh Beef—

	Chicago.	Boston.	New York.	Philadelphia.
Choice	\$27.00@28.00	\$27.00@....	\$....@....	\$24.00@28.00
Good	22.00@25.00	22.00@26.00	18.00@23.00	19.00@22.00
Medium	17.00@19.00	17.00@20.00	15.00@17.00	16.00@18.00
Common	13.00@15.00	15.00@16.00	13.00@14.00	13.00@16.00

COWS:

Good	16.00@17.00	15.50@....	13.50@15.00	15.00@....
Medium	14.00@15.00	14.50@15.00	12.00@13.00	13.00@14.00
Common	11.00@13.00	14.00@14.50	10.00@11.00	10.50@13.00

BULLS:

Common	9.75@10.25@....	10.50@11.50@....
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Fresh Veal—

Choice	24.00@25.00@....	27.00@30.00	25.00@28.00
Good	21.00@23.00@....	23.00@24.00	22.00@23.00
Medium	18.00@20.00	15.00@16.00	18.00@20.00	19.00@21.00

Common

12.00@15.00	12.00@13.00	12.00@16.00	14.00@18.00
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Fresh Lamb and Mutton—

LAMB:	Choice	24.00@25.00	25.00@26.00	23.00@25.00	25.00@27.00
	Good	22.00@24.00	23.00@24.00	20.00@22.00	24.00@25.00
	Medium	20.00@22.00	20.00@22.00	18.00@20.00	23.00@24.00
	Common	17.00@18.00	....@....	....@....	16.00@22.00

YEARLINGS:

Good	19.00@20.00	21.00@22.00@....@....
Medium	17.00@18.00	20.00@21.00@....@....
Common	15.00@16.00	18.00@19.00@....@....

MUTTON:

Good	10.00@11.00	14.00@15.00	12.50@13.00	16.00@....
Medium	9.00@10.00	12.00@13.00	11.00@12.00	14.00@15.00
Common	8.00@9.00	10.00@12.00	8.00@10.00	10.00@14.00

Fresh Pork Cuts—

LOINS:	8-10-lb. average	35.00@36.00	41.00@42.00	34.00@36.00	35.00@28.00
	10-12-lb. average	33.00@34.00	40.00@41.00	32.00@34.00	34.00@36.00
	12-14-lb. average	31.00@33.00	38.00@39.00	31.00@33.00	31.00@35.00
	14-lb. over	29.00@30.00	31.00@36.00	28.00@31.00	28.00@31.00

SHOULDERS:

Skinned	25.00@26.00	....@....	24.00@25.00	22.00@27.00
PICNICS:	4-6-lb. average	21.50@22.00	24.00@25.00@....
	6-8-lb. average	20.00@21.00	23.00@24.00	21.00@22.00

8-lb. over

BUTTS:	18.00@19.00	21.00@22.00@....@....
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Boston style

29.00@30.00@....	29.00@30.00	28.00@33.00
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*Veal prices include "hide on" at Chicago and New York.

CANADIAN CATTLE MARKETS.

Receipts of cattle and calves at chief Canadian centers, with top prices for selects, compared to the same time a month and a year ago, are reported as follows by the Market Intelligence Division of the Dominion Department of Agriculture for the week ending Oct. 14, 1920:

Cattle.

Receipts. Top price good steers. Week Same Week Week Same Week ending week ending ending week ending Oct. 14, 1919. Oct. 7. Oct. 14, 1919. Oct. 7.

Toronto (U. S.) 5,865 11,860 6,347 \$13.00 \$12.25 \$13.00
Montreal (Pt.) 1,341 2,803 11.07 11.00 11.00 11.00
Montreal (St. Chs.) 2,198 3,583 1,409 11.00 11.00 11.00
Montreal (East End) 8,629 14,817 14,346 10.85 11.50 10.50
Winnipeg 1,217 4,194 3,486 8.00 9.75 8.00
Calgary 897 2,137 1,577 8.00 9.50 8.00
Edmonton 97 324 272 9.25 9.50 9.50

Calves.

Receipts. Top price good calves. Week Same Week Week Same Week ending week ending ending week ending Oct. 14, 1919. Oct. 7. Oct. 14, 1919. Oct. 7.

Toronto (U. S.) 937 1,429 1,152 \$20.00 \$20.00 \$20.00
Montreal (Pt.) 1,209 1,434 1,549 15.00 18.00 15.00
Montreal (St. Chs.) 1,480 1,570 2,757 15.00 18.00 15.00
Montreal (East End) 724 1,403 1,173 10.00 11.25 9.00
Winnipeg 1,413 1,748 862 9.75 9.00 10.85
Calgary 177 324 272 9.25 9.50 9.50

BUTTER AT FOUR MARKETS.

Wholesale prices of 92 score butter at Chicago, New York, Boston and Philadelphia for the week of Oct. 9 to Oct. 15, 1920:

October.

	9.	11.	12.	13.	14.	15.
	50½	53	52½	51½-52	

Receipts of butter by cities, tubs:

This week	Last week	Last year	Since Jan. 1, 1919.
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Chicago 33,233	31,427	26,881	2,041,533 2,423,261
New York 30,472	34,154	32,082	1,841,638 2,560,154
Boston 9,956	15,233	7,271	884,290 907,873
Philadelphia 11,436	9,326	11,222	543,565 564,279

Total 85,077 90,140 77,426 5,310,086 6,275,567

Cold storage movement, lbs.:

Into storage	Out of storage	On hand	Cor. day of week.
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Chicago 4,980	65,440	21,258,185	28,280,276
New York 369,596	292,055	21,833,965	26,452,409
Boston 165,315	113,733	17,122,861	15,112,286
Phila. 34,250	23,260	5,015,040	3,530,394

Total 617,141 404,508 65,230,051 73,003,565

EXPORTS OF PROVISIONS

Exports of provisions from the Atlantic and Gulf ports for the week ending Oct. 16, 1920, with comparisons:

PORK, BBLS.

Week ended Oct. 16, 1919.	Week ended Oct. 16, 1920.	From Nov. 1, 1919, to Oct. 16, 1920.
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United Kingdom 100	2,340
Continent 400	15,930
So. and Cent. Amer. 625	5,916
West Indies 625	17,258
B. N. A. Colonies 625	.....	5,893
Other countries 625	.....	3,194

Total 1,125 1,125 50,531

BACON AND HAMS, LBS.

United Kingdom 545,000	16,877,400	559,471,100
Continent 7,253,200	7,432,000	397,226,913
So. and Cent. Amer. 625	1,830,925
West Indies 625	13,442,964
B. N. A. Colonies 625	627,248
Other countries 625	18,000 834,115

Total 7,798,200 24,327,400 973,442,265

LARD, LBS.

United Kingdom 517,000	4,748,800	249,363,472
Continent 10,493,800	7,916,840	345,772,820
So. and Cent. Amer. 625	67,000	4,698,988
West Indies 625	.....	12,334,192
B. N. A. Colonies 625	.....	751,579
Other countries 625	.....	1,823,341

Total 11,010,800 12,734,640 614,743,001

RECAPITULATION OF THE WEEK'S EXPORTS.

Pork, bbds.	Bacon and hams, lbs.	Lard, lbs.
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New York 500	2,638,200	9,409,300
Boston 600	4,015,000	1,022,000
Philadelphia 625	135,000
Baltimore 625	.....	28,500
New Orleans 625	.....	950,000
Montreal 625	.....	351,000

Total week 1,125 7,798,200 11,010,800

TALLOW, STEARINE, GREASE AND SOAP

WEEKLY REVIEW

TALLOW—The market the past week has been a little more active and somewhat weaker prices, declining $\frac{1}{2}$ c a lb. on sales of 100 drums believed to have been to a local soap manufacturer. Special was down to $8\frac{1}{2}$ c for the season's low levels. The weakness in cotton oil and in commodities in general were the factor in the decline, while demand was rather slow on the break. At New York prime city was quoted at $7\frac{1}{2}$ c, nominal special loose $8\frac{1}{2}$ c and edible $13\frac{1}{2}$ c nominal. At Chicago packers No. 1 was quoted at $9\frac{1}{2}$ c to 10c and edible at 13 to $13\frac{1}{2}$ c.

STEARINE—The market the past week has been very weak and prices have declined 1c a lb. to new lows for the downward movement. The selling was largely the result of the further weakness in tallow and cotton oil and the rather limited consuming demand. At New York oleo sold at $14\frac{1}{2}$ c, but the market was later quoted as nominal. At Chicago oleo was quoted at $14\frac{1}{2}$ c to 15c.

OLEO-OIL—The market was very quiet the past week and was nominally unchanged. The weakness in other oils makes for a continued slow demand from consumers. At New York extra was quoted at $21\frac{1}{2}$ c and at Chicago at $20\frac{1}{2}$ @ $21\frac{1}{2}$.

SEE PAGE 38 FOR LATER MARKETS.

NEATSFOOT OIL—The market was very dull but steady. Pure refined was quoted at \$1.42 per gallon, extra No. 1, \$1.20@\$1.22, No. 1, \$1.18@\$1.20, and prime at \$1.20.

LARD OIL—The market is rather dull and barely steady. Prime winter was quoted at \$1.70@\$1.75 per gallon, extra No. 1 at \$1.32@\$1.35, No. 1 at \$1.17, and No. 2 at \$1.15.

GREASES—The market has been very quiet and weaker the past week, with demand from consumers slow and with the weakness in competing greases. Prices showed a decline of about $\frac{1}{2}$ c a lb. At New York choice house was quoted at $6\frac{1}{2}$ @7c; yellow, $6\frac{1}{2}$ @7c; brown, $5\frac{1}{2}$ @ $6\frac{1}{2}$ c and white, $8\frac{1}{2}$ @ 13 c, according to quality. At Chicago house and brown were quoted at 8 @ $8\frac{1}{2}$ c, and yellow at $8\frac{1}{2}$ @9c.

PACKING-HOUSE ACCOUNTING.

(Continued from page 20.)

rine factory for the utilization of edible oils; he may also engage in the manufacture of glue, commercial fertilizer, and a whole variety of products in some of which only a small portion of raw material comes from slaughtered animals.

In order to utilize fully their physical equipment and sales organization, some packers have seen fit to engage in the production or merchandising of such products as poultry, eggs, cheese, butter, lard substitutes, etc.

These activities may require the operation of storage plants, power plants, box factories, mechanical supply departments, etc.

In order to make the accounting procedure fit the peculiarities of the business, the packing plant should be divided into a number of departments, each dealing with a specific product or group of related products. For each department separate records must be kept of the purchases, sales, inventories, and expenses, transfers to and from other departments, so that its net profit or loss may be readily ascertained for a given period. Without some kind of a departmental system it would be impossible for the packer to know the profit made or the loss sustained in the various branches of his business.

LIVE STOCK PURCHASING AND ACCOUNTS.

Again, the industry differs widely from most other industries in that it has practically no control over raw material purchases. The average manufacturer buys the raw materials that he wants in definite quantities, to be delivered at stated times and for stated prices. As a rule he will base these purchases or contracts for materials on a well laid out program for manufacture and sale. His materials are usually uniform in quality and condition and he can generally depend on getting just what he wants when he needs it. While he will meet competition in buying, it generally is not the open market, face-to-face competitive bidding that the packer encounters.

Although some concerns buy their live stock directly from the farm, the bulk of the packers' purchases are made in the central live stock markets. The packers have no control over live stock shipments coming into these markets, but must select from the daily receipts as nearly as possible the kind, grade, and quantity they desire. Furthermore, they must make live stock purchases without having a specific outlet for the product; oftentimes they must buy a grade or quality not especially wanted, and in quantities greater or less than they desire. In short, the packers must absorb from day to day for cash all live stock offered, and must find a market for the product.

Most of the live stock is shipped by the farmer or stock-raiser to the markets on consignment to commission men who represent the owners of the stock. The packing concerns have buyers on these markets who go out with fairly definite orders, as to the number of head, quality and kind they would like to purchase. These buyers go through the yards looking over the stock offered, and make bids on the lots desired. As a rule several buyers representing different packers or shippers make bids for each lot, the commission man naturally accepting the best bid.

How Livestock is Bought.

Each lot of stock purchased is an individual trade in itself. When commission man

and buyer agree on the sale, the stock is driven to the scale where it is weighed by the Stock Yards Company's weigher, who issues a scale ticket showing the number of head sold, the names of the seller and buyer, and the weight in pounds. This scale ticket is a basis upon which the invoice is made out by the commission firm, recording the sale to the packing concern. In some cases the scale ticket itself may be used as an invoice by placing on the back the price and computing the amount of the sale. This scale ticket or invoice, when stamped and signed by the packing company's representative, is payable to the commission firm through the local bank. These transactions are all on a strictly spot cash basis.

The creation of this ever-ready cash market for live stock, instantly responsive to all the markets of the world, and the world-wide distribution of live-stock products, have been responsible for the wonderful development of stock raising in this country. Probably no other agency has been such an important factor in promoting agriculture as a whole, because live-stock raising is essential to the maintenance of soil fertility.

As the animals are driven from the scales they are turned over to the employees of the packing concern. A copy of the scale ticket or invoice going to the company is the beginning of its accounting records. Usually each lot purchased is kept separate, especially in the case of cattle, calves and sheep. They are slaughtered by lots and the costs are figured by lots.

Purchase Cost Data is Important.

The cost of the animals as shown by these scale tickets or invoices is charged to the live-stock purchase accounts which are outlined in later chapters. From the slaughter-house, reports are sent in showing the details of the killing of each lot, which serve as a verification and check on the purchases and are the basis upon which costs are computed.

The gathering and recording of the data pertaining to the purchase cost, the dressed weights and by-product yields from the plant, and the computing of the costs therefrom, are among the most im-

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portant duties of the packing-house accountant. Since the packer is unable to determine before buying the stock what he is going to get for his meats, he must do the next best thing.

He must have at hand to guide him in forming buying and selling policies the most accurate up-to-date information about his purchases and sales, his costs of manufacture, and the margins of profit or loss his business is yielding him day by day. If his meats are being sold at prices below cost, it is important that he know it quickly so that he may try to buy his live stock cheaper. If the demand for his product is good and the margin profitable, he may want to increase his buying orders to develop more volume.

SLAUGHTERING OPERATIONS AND COSTS:

In most industries the manufacturer is engaged in making something, that is, he takes definite quantities of materials of a more or less readily ascertainable cost, expends quite a definite quantity of labor, adds the proper proportion of overhead expense, and has the manufactured cost of his product. His operations consist of putting together or building up things of known costs. On this cost the average manufacturer will base his selling prices.

The packer's operations are different in that they are the taking apart or breaking up of something of known cost into many parts for which separate costs cannot be computed.

Take, for instance, the manufacture of an automobile. Here may be applied the ordinary cost-accounting principles. The cost of each part is readily ascertained by summing up the costs of materials used and the labor expended and the proportionate share of factory overhead. These all taken together with the labor of assembling, and the overhead applicable thereto, make the total cost of the completed machine.

Now, suppose one were to buy this automobile second-hand for, say, \$1,000.00, and dismantle it. On what basis could the cost of the various parts of this automobile be computed. What, for instance, would be the cost of the speedometer, or the frame, or the right front tire, or of any other part? Obviously it is impossible to ascertain the costs of these various parts. The same is true in the packing industry. It is impossible to ascertain the separate costs of beef, hides, fats, tongues, livers, hearts, tankage, etc.

Subject to Joint Cost Conditions.

The packer is engaged in the production of commodities which are subject to striking conditions of joint cost. The production of beef, for instance, means that other things, such as hides, fats, fertilizer, etc., are produced in the same operation—they are all joint products; and it is a commonplace in economics that while the cost of all joint products taken together may be computed, the costs of the individual products cannot be ascertained.

The problem of joint cost is one which arises in the operations of only a few industries. The only known method of figuring costs in these industries is to compute the cost of the major or primary product by deducting from the total cost the net market value of the by-products. This

method was recognized and used by the United States Tariff Board in ascertaining the cost of producing wool, where the by-product was mutton, and it is approved by Public Service Commissions in their standardized accounting classifications for calculating the cost of producing artificial gas where the by-product is coke.

How Packer Finds His Costs.

To explain the packer's cost-finding methods more fully, take the problem of the butcher who buys a steer weighing 1,000 pounds alive, and for which he pays \$100.00. When he has slaughtered and dressed it he will have a dressed carcass of beef weighing about 500 pounds, a hide, some fats, a tongue, a heart, a liver, and many other by-products. How will he figure costs?

He knows that he can sell the hide for, say, \$20.00, the fats for \$3.00, and the other by-products for \$2.00, a total of \$25.00 worth of by-products. He knows also that the slaughtering and dressing has cost him, say, \$5.00. Naturally he will figure the dressed cost of the carcass of beef in this manner:

Paid for live steer weighing 1,000 lbs.	\$100.00
Expense of slaughter and dressing.	5.00

Total cost of dressed beef and by- products.	\$105.00
Can sell by-products to net.	25.00

Balance, cost of 500 lbs. of dressed beef.	\$80.00
or an average of 16 cents per pound.	

This is the only known method of computing the cost of a dressed carcass; and it is the method that the packer must follow if he is to conduct his business intelligently.

Not So Simple Today.

The determining of costs in the present-day packing business is not quite such a simple affair as the foregoing illustration might make it appear. The live cost is readily available from the scale ticket or invoice covering the purchase of the stock. The values of the by-products, however, are affected by many factors. The market values for these by-products must be based on or computed from the market value of the processed or manufactured by-product.

Hide values are based on the market for cured hides. Fat values are based on the markets for oleo oil, stearine, tallow, grease and tankage, which are the manufactured products coming from fats. And so with many other by-products. While some of these by-products may be sold in their green or unprocessed state, it would be impossible for the average packer to market the bulk of them in this condition. In fact, the processing of these by-products to their first manufactured, marketable stage, is an integral part of the operations of any present-day slaughtering and packing establishment.

Figuring Value of By-Products.

In valuing these by-products the current market prices are used. On most of the products, price quotations change from week to week and in some cases from day to day, so that the schedules upon which costs are computed must be revised from

week to week or day to day in order that the costs ascertained will be accurate current costs.

Computing the values of these by-products in their green or unprocessed state means figuring the values backward through the manufacturing or processing operations. For instance, hides as taken off at time of slaughter are much heavier than the cured hide which will be marketed later. In finding the value of the green hide from the cured hide market, this shrinkage must be taken into account. To ascertain the values of the fats it is necessary to know the percentage and quality of their yield in oleo oil and stearine, or tallow, grease and tankage, as it is in these forms that the fats are marketed.

Furthermore, the by-products derived from the various kinds and grades of animals will vary widely. The hides from some animals are worth more than those from others, some animals have more or better grade of fats than others, and so on throughout the whole list. These variations between lots of animals should be recognized, and a knowledge of them can be ascertained only by tests made of average or representative lots.

Following Livestock by Lots.

As explained before, the live stock purchases are usually made by lots. This is always true of cattle, calves and sheep. As a rule these lots are killed out separately in the packing house and the costs are computed for each lot. Sometimes several small purchases may be combined if the animals are of the same grade; and where a mixed lot is offered for sale the several animals of each grade are usually bought and weighed up separately, thus making two or more lots, keeping the grades separate.

For each lot the accounting staff must know the live cost, the live and dressed weights, the weights and grades of the hides, the weights of the important fats, losses from condemnations, shrinkage, etc., in order to compute the costs. It is from these cost sheets that the charges to the various departments of the business are made covering the by-products transferred to each one.

It is important to note that while the cost of dressed meat is calculated from day to day by deducting the value of by-products from the total live and killing cost, the cost of the dressed meat as finally computed may be slightly different, for the reason that the expense of killing is a variable element on account of variations in the number of animals slaughtered, and cannot be ascertained absolutely except over a period of time.

Where Costs May Vary.

Furthermore, the by-product values which are used in making cost calculations from day to day are based on the market at the time of slaughter. By the time these by-products are manufactured and sold, market conditions may have changed. Account must therefore be taken of these factors in arriving at the final results so that they will include all the profits or losses realized, those on the by-products as well as those on the meats.

The cost of the dressed hog carcass may be computed in a similar manner. However, pork is not customarily sold in the form of a dressed carcass as in the case of beef, veal, and mutton, but is cut up into various parts, such as hams, loins, butts, shoulders, bellies, ribs, sides, etc. Some of these cuts are sold fresh, others are cured and sold as dry salt or sweet pickle meats, or many be smoked and sold as bacon or smoked hams, cooked hams, etc.

The accounting procedure in the hog business is even more complicated than that of the cattle, calf, or sheep business, because the operations involve a greater breaking up of the dressed carcass and more numerous processes extending over considerable periods of time.

(Concluded next week.)

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VEGETABLE OILS

WEEKLY REVIEW

THE NATIONAL PROVISIONER is Official Organ of the Interstate Cottonseed Crushers' Association, the Texas Cottonseed Crushers' Association, South Carolina Cottonseed Crushers' Association, the Georgia Cottonseed Crushers' Association and the Mississippi Cottonseed Crushers' Association.

Trade Quiet—Export Sales Large—Prices at New Lows for the Season—Crude Oil Weak—Cotton Conditions Good.

Operations in cotton seed oil on the New York Produce Exchange the past week were not as large as of late, but the volume of trade was liberal and prices continued on the down grade, reaching new low levels for the season under a general run of favorable news and the declining tendency in all commodities. Several small rallies took place, but the offerings increased on the bulges, which only served to increase the bearish speculative sentiment which has prevailed in the trade for weeks past. The only encouragement on the long side of the market was the reported large export sales the past month which were placed at from 200,000 to 300,000 barrels to England, Italy and Holland with the ultimate destination of a good portion of the buying believed to be Germany. Cash oil was easily secured, and as a result the market did not feel the effects of the improved foreign demand. In fact, export prices were reduced as the week progressed.

Commission houses with western, southern and Wall Street connections were free sellers at times, while the local crowd pressed the market on the breaks and brought about considerable liquidation in selling on the part of discouraged holders. Some of the selling was credited to Liverpool account, where a long line of futures is supposed to be held at prices materially above the present levels. The weak-

ness in the grease situation was more pronounced this week, all greases, with the exception of lard in the west selling off rather easily. The strength in lard was totally ignored, and as a result the big differences prevailing between cotton oil and the western lard market were widened. The spreading operations recently between the two commodities has not been profitable, but in many quarters spreading was on a larger scale with the belief that ultimately the differences between the two commodities must adjust themselves.

The many official statements as to the inability of the government to furnish credits with which to hold commodities and in return bring about higher prices had considerable influence upon the trade, while the willingness of the south to sell crude oil on the breaks was also a factor in bringing about lower prices.

During the week there was another decline in tallow of $\frac{1}{2}$ cent to $\frac{3}{4}$ cents a pound; oleo stearine broke 1 cent to $1\frac{1}{2}$ cents a pound asked; greases were weaker and were selling at from 6 to 7 cents, compound lard was reduced 1 cent a pound, with the leading makers quoting at from 15 to $15\frac{1}{2}$ cents, and vegetable oils were unsteady. Crude oil in the southeast sold off to $7\frac{1}{2}$ cents, the season's low-levels and a decline of 1 cent a pound from the levels prevailing a week ago, while in the valley the market was under $7\frac{1}{2}$ cents and in Texas around $7\frac{1}{4}$ cents. The selling of crude came largely from the southeast and it was reported that a

holding movement had started in Texas for higher prices.

The government report on consumption failed to show the expected increase in distribution and indicated that disappearance the last month was about 178,000 bbls. Expectations had been that a disappearance would be shown of over 200,000 bbls. The government report follows:

	1920.	1919.
Stocks Aug. 1, tons.....	32,000	24,000
Received Aug. 1-Sept. 30..	268,000	462,000
Crushed same time	166,000	254,000
On hand Sept. 30.....	173,000	231,000
Crude Oil—		
Stocks Aug. 1, lbs.....	19,830,000	25,496,000
Produced Aug. 1-Sept. 30..	47,478,000	75,984,000
Shipped out, same time....	35,087,000	51,867,000
On hand Sept. 30.....	37,557,000	43,422,000
Refined Oil—		
Stocks Aug. 1, lbs.....	295,905,000	148,489,000
Produced Aug. 1-Sept. 30..	26,082,000	37,305,000
Stocks, Sept. 30.....	170,689,000	89,941,000
Cotton Oil—		
Imports, Aug. 1-Sept. 30... Unavailable		6,259,000
Exports, same time..... Unavailable		14,727,000

The consumption of refined cotton seed oil for September and the two months ending Sept. 30 show a large increase over last year. There is a chance for a small variation in the totals, however, as the export and import figures for September are incomplete and are estimated the same as for August.

The comparative figures follow:

	Sept., 1920.	Sept., 1919.
Stocks on hand Sept. 1, lbs....	228,434,000	109,128,000
Produced in Sept., lbs.....	15,130,000	17,124,000
Imported in Sept., lbs.....	200,000	4,545,000
Total supply, lbs.....	244,764,000	130,764,000
Exports in Sept., lbs.....	2,663,000	5,507,000
On hand Sept. 30, lbs.....	170,689,000	89,732,000
Total, lbs.....	173,352,000	95,239,000
Distribution	71,412,000	35,528,000
Equal, barrels.....	178,530,000	88,820,000

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NEW YORK CITY
DISTRIBUTORS**



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SELLING AGENTS FOR

**The Portsmouth Cotton Oil Refining Corp., Portsmouth, Va.
AND
The Gulf & Valley Cotton Oil Co., Ltd., New Orleans, La.**

October 23, 1920.

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Consulting, Analytical, Engineering

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Atlanta, Ga.

Wilmington, N. C.

The increase in the distribution is possibly a reflection of the lower prices which have prevailed this year not only compared with the price of cotton seed oil last year, but compared with the price of lard and other competing edible fats this year.

Sentiment in the trade was rather mixed on the break and an oversold condition developed in a sharp rally late Tuesday and on Wednesday, but the bulges failed to hold as liquidation and bear pressure was renewed on the advance. However, more caution was noted owing to the tremendous decline from the season's highs, but many shrewd interests were predicting 10 to 10½c for December and January within a short time. Domestic demand for oil continued slow this week and as

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COTTONSEED OIL

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Puritan, Winter Pressed Salad Oil
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General Offices:
CINCINNATI, OHIO
Other Address: "P&G"

Thursday, October 14, 1920.

Market closed strong.

	Range	Closing
Spot	Sales. High. Low.	Bid. Asked.
Oct.	1130 a 1200	a
Nov.	5400 1140 1119	1140 a 1141
Dec.	6900 1187 1145	1186 a 1188
Jan.	11100 1189 1148	1188 a 1190
Feb.	300 1158 1152	1190 a 1200
Mch.	2000 1205 1162	1204 a 1210
Apr.	600 1172 1167	1205 a 1220
May	900 1205 1186	1215 a 1225
Total sales, 28,200.	Prime crude S. E.,	800 sales.

Friday, October 15, 1920.

Market closed easy.

	Range	Closing
Spot	Sales. High. Low.	Bid. Asked.
Oct.	1100 a	...
Nov.	1140 a 1175	...
Dec.	1135 a 1150	...
Jan.	1182 a 1184	1184 a 1187
Feb.	1187 a 1191	1191
Mch.	1215 1187 1295	1295 a 1199
Apr.	1195 a 1210	1210
May	700 1220 1190	1208 a 1215
Total sales, 21,800.	Prime crude S. E.,	825 sales.

Saturday, October 16, 1920.

Market closed weak.

	Range	Closing
Spot	Sales. High. Low.	Bid. Asked.
Oct.	1100 a	...
Nov.	1100 1100 1100	1100 a 1105
Dec.	1175 1147 1145	1145 a 1148
Jan.	1164 1164 1165	1184 a 1187
Feb.	1165 1187 1187	1187 a 1191
Mch.	1215 1187 1295	1295 a 1199
Apr.	1195 a 1210	1210
May	700 1220 1190	1208 a 1215
Total sales, 21,800.	Prime crude S. E.,	825 sales.

Monday, October 18, 1920.

Market closed weak.

	Range	Closing
Spot	Sales. High. Low.	Bid. Asked.
Oct.	1100 a	...
Nov.	1100 1100 1090	1060 a 1125
Dec.	1045 1045 1040	1050 a 1050
Jan.	1100 1100 1107	1107 a 1108
Feb.	1135 1130 1110	1110 a 1120
Mch.	1122 1122 1122	1122 a 1125
Apr.	1125 a 1135	1135
May	1140 1140 1140	1150 a 1150
Total sales, 4,500.	Prime crude S. E.,	750@825.

Tuesday, October 19, 1920.

Market closed firm.

	Range	Closing
Spot	Sales. High. Low.	Bid. Asked.
Oct.	1050 a	...
Nov.	1090 1090 1090	1060 a 1125
Dec.	1045 1045 1040	1050 a 1050
Jan.	1107 a 1107	1107 a 1109
Feb.	1135 1130 1110	1110 a 1120
Mch.	1122 1122 1122	1122 a 1125
Apr.	1125 a 1135	1135
May	1140 1140 1140	1150 a 1150
Total sales, 14,300.	Prime crude S. E.,	750@800.

Wednesday, October 20, 1920.

Market closed weak.

	Range	Closing
Spot	Sales. High. Low.	Bid. Asked.
Oct.	1070 a	...
Nov.	1075 a 1250	1075 a 1075
Dec.	1055 1055 1050	1070 a 1075
Jan.	1122 a 1122	1122 a 1127
Feb.	1124 a 1124	1124 a 1126
Mch.	1140 a 1140	1140 a 1140
Apr.	1155 a 1170	1170
May	1162 1135 1162	1162 a 1165
Total sales, 8,100.	Prime crude S. E.,	750@800.

COMPLETE

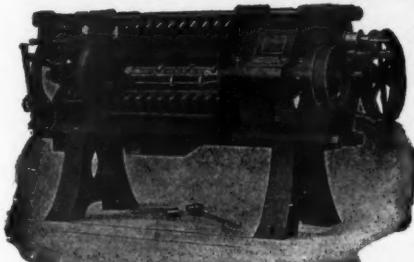
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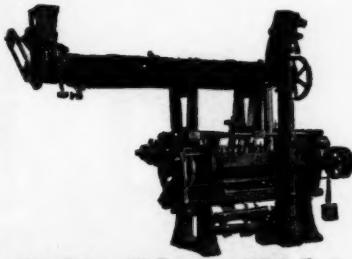
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MITSUI & COMPANY LIMITED

New York

OIL DEPARTMENT

Tel. Bowling Gr. 7520

Thursday October 21, 1920.

Cottonseed oil closed 2@22 points net decline, except near positions, which were 25@30 points net higher. Sales were 15,100 bbls. Prime crude, \$7.50@8.00; prime summer yellow spot closed \$11.00; October, \$11.00; December, \$11.17; March, \$11.38, all bid. Prime winter yellow and summer white nominal.

SEE PAGE 33 FOR LATER MARKETS

CORN OIL—The market has been easier although output is still restricted. The relative cheapness of other oils has restricted reductions but demand is small and prices unsteady. Crude corn oil was quoted at 12 to 13c, refined in barrels 16@16½c, and in cases at \$1.46½c.

PEANUT OIL—The market was dull with no important transactions recorded the past week. Prices were unsteady owing to the action elsewhere in the list. Oriental in sellers tanks from the coast was around 9½c and deodorized at 16@16½c.

COCOANUT OIL—There was little feature to the market. Prices were rather steady but no important demand was in evidence. Offerings however were also light. Manila in sellers tanks from the coast was quoted at 12½c, Ceylon in barrels at New York 15%@16½c, Cochin 16½@17c, and deodorized 17½@18c.

SOYA BEAN OIL—No important transactions took place the past week. The market has been moving more or less with cotton oil. Demand is rather slow but offerings are steadily held and price changes have been small. Sellers tanks from the coast for prompt shipment is quoted at 8½c and future shipment at 8½c. Crude soya bean was quoted at 13½@13¾c and deodorized at 14½@15c.

PALM OIL—The market was quiet and steady. Niger in casks was quoted at 9½c, largos at 10½@10¾c. and palm kernels in barrels at 15%@16c.

GERMAN MEAT CONTROL ENDS.

(Continued from page 21.)

In conjunction with this "corn fed smell" it is interesting to note that Germany is now importing vast quantities of American corn to feed to German hogs. Thus German hogs are bound to inherit the "American smell of rankness." And modern necessity is demolishing another image of superstition.

German butchers and meat dealers, formerly also hostile to meat imports, are seeing the error of their ways and now are convinced that they would do a more profitable business if they had more meat to offer. In other words, they now favor increasing their profits by increasing consumption. And they know the only way to increase consumption is to import meat from America.

CANADIAN HOG MARKETS.

Receipts of hogs at chief Canadian centers for the week ending Oct. 14, 1920, are reported as follows by the Markets Intelligence Division of the Dominion Department of Agriculture with top prices for selects, compared to a month and a year ago:

	Receipts.	Top price selects.	Week Same Week	Week Same Week	Week Same Week
			ending week	ending week	ending week
			Oct. 14.	Oct. 7.	Oct. 14.
Toronto (U. S. Y.)	5,514	6,145	5,718	\$20.50	\$18.50 \$20.50
Montreal (Pt. St. Chs.)	1,864	1,963	2,154	20.00	17.75 20.50
Montreal (E. End)	2,503	1,761	2,002	20.00	17.75 20.50
Winnipeg	1,802	1,921	2,130	19.50	17.50 21.50
Calgary	202	261	344	23.00	17.50 23.00
Edmonton	325	181	326	21.25	17.50 23.00

CANADIAN MUTTON MARKETS.

Receipts of sheep and lambs at chief Canadian centers, with top prices for good lambs, compared with a month and year

THE EDWARD FLASH CO.

29 Broadway, NEW YORK CITY
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For All Grades of

Vegetable Oils, Copra and
Olive Oil Fools

COTTON OIL OPTIONS
on the New York Produce
Exchange

ago, are reported by the Markets Division of the Dominion Department of Agriculture for the week ending Oct. 14, 1920, as follows:

	Receipts.	Top price good lambs.	Week Same Week	Week Same Week	Week Same Week
			ending week	ending week	ending week
			Oct. 14.	Oct. 7.	Oct. 14.
Toronto (U. S. Y.)	13,877	14,703	\$16.615	\$13.95	\$14.35 \$14.25
Montreal (Pt. St. Chs.)	5,772	10,044	7,600	14.00	13.50 13.25
Montreal (E. End)	4,316	5,784	3,707	14.00	13.50 13.25
Winnipeg	2,720	1,957	4,362	10.50	12.75 11.00
Calgary	2,086	1,272	1,634	11.25	12.00 11.50
Edmonton	42	278	360	10.00	11.50 9.50

MEMPHIS MARKETS.

(Special Wire to The National Provisioner.)

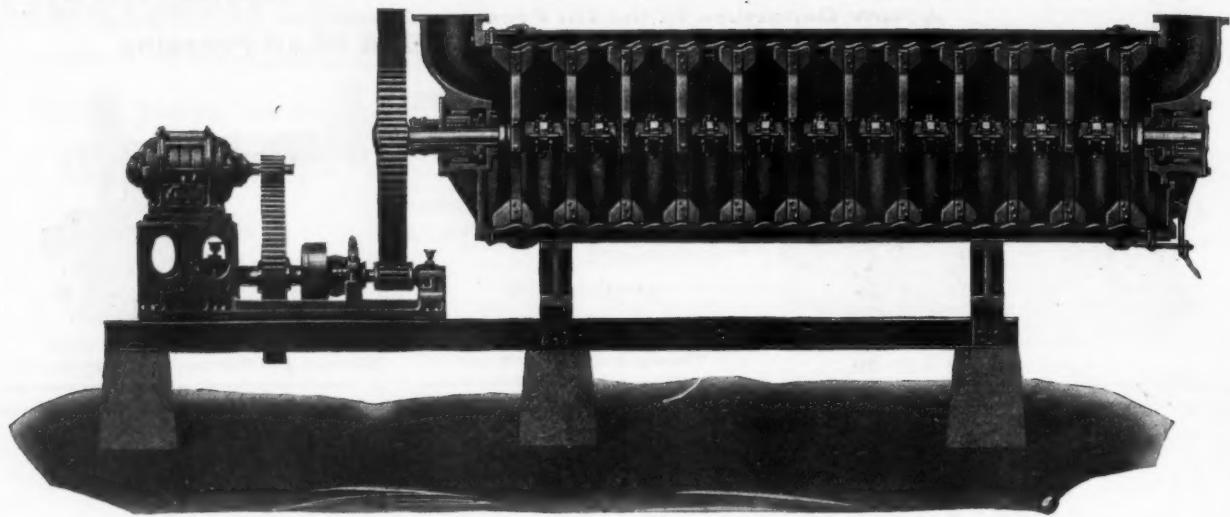
Cottonseed products dull. Prime crude cottonseed oil, \$7.50; good 7 per cent meal, \$37; bulk hulls, \$7; sacked, \$12.

NEW ORLEANS MARKETS.

(Special Wire to The National Provisioner.)

Prime crude cottonseed oil advanced early this week from seven to eight cents and went down again to seven and one-half cents. Offerings light; demand dull. Seven percent meal lower, \$35.

Loose hulls \$5, sacked hulls \$9, f.o.b. interior points.



This type paddle and arm is of the double trussed type fitted to a scientifically designed agitator arm clamp, which is bolted over the square shaft as illustrated. It is fitted with a cast iron blade that is adjustable to any clearance and readily removable. This type gives four times the allowable stress required. It is easily adjusted and quickly assembled.

Maximum Heat Efficiency Lowers Power Cost

In designing the New Hamler Corrugated Fertilizer Dryer (Patented) particular attention was paid to the Agitator shaft and paddles so that the inner corrugated shell would be kept free from insulation due to the material baking on to the shell when large quantities of stick are dried with the tankage, which coating would lead to a reduction in heating efficiency. As a consequence it is a simple matter to maintain an even heat, greatly increasing the drying efficiency and lowering the cost of power.

This is just one instance that goes to show why the many improvements in design and operation of the New Hamler Corrugated Fertilizer Dryer make it possible to product from 750 to 800 pounds of dry fertilizer per hour, when using large quantities of stick, thus increasing the ammonia content and producing fertilizer at a much lower power and labor cost.

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HAMLER CORRUGATED FERTILIZER DRYERS

THE WEEK'S CLOSING MARKETS

FRIDAY'S CLOSINGS.

Provisions.

Weakness in hogs and feed grains caused further selling of provisions and products. Toward the close of the week offerings were general. The break in lard and competing fats affected lard, but the spread between lard and oil has widened instead of narrowing. Buying is not active. Reports indicate possibility of increased movement of hogs, while demand for product may be influenced by uncertainty as to exports and the disturbing influence of the British strike situation on business generally. Product stocks have been disturbed also. Less resistance to decline from holders is apprehended. Hogs were weak Thursday and are off \$4 per 100 lbs. in a month.

Cottonseed Oil.

Oil broke to new level records, with heavy liquidation. Commission house selling was general, partly for western and Liverpool account. Part of selling was due to the labor situation in England, while the weakness in greases and tallow had considerable bearish influence. Crude oil was weak with southwest quoted at seven and three-quarters and valley at eight cents. Offerings of crude not so heavy at the decline. Large ginning is reported and is expected to make a free movement of seed notwithstanding the low prices.

Closing quotations on cottonseed oil on Friday: October, \$12.00; December, \$10.70 @10.75; January, \$10.78 @10.80; March, \$11.15 @11.19; May, \$11.30 @11.60.

Tallow.

Special loose weak at 8c.

Ole Stearine.

Quoted at 14½c.

FRIDAY'S GENERAL MARKETS.

Lard in New York.

New York, Oct. 22, 1920.—Spot lard at New York prime Western, \$21.20 @21.30; Middle West, \$22.10 @22.20; city steam, \$20.12 @20.21; refined continent, \$23.50; South American, \$23.75; Brazil kegs, \$24.75; compound, 15½@16c.

Marseilles Oils.

Marseilles, Oct. 22, 1920.—Copra fabrique, —fr.; copra edible, —fr.; peanut fabrique, —fr.; peanut, edible, —fr.

Liverpool Produce Market.

Liverpool, Oct. 22, 1920.—(By Cable.)—The British Government has control of the market and no quotations are available. Australian tallow at London 70s @85s.

Hull Oil Markets.

Hull, England, Oct. 22, 1920.—(By Cable.)—Refined cottonseed oil, 66s; crude 55s.

ARGENTINE BEEF EXPORTS.

Cable reports of Argentine exports of beef for the week up to Oct. 22, 1920, show exports from that country were as follows: To England, 76,661 quarters; to the Continent, 22,870 quarters; to other ports, none. Exports for the previous week were as follows: To England, 80,537 quarters; to the Continent, none; to other ports, none.

MEAT SUPPLIES AT PHILADELPHIA.

Receipts of Western dressed meats and local slaughters under city and federal inspection at Philadelphia, Pa., are officially reported as follows for the week ending Oct. 16, 1920:

Western dressed meats:	This week.
Steers, carcasses	2,695½
Cows, carcasses	1,034
Bulls, carcasses	43
Veal, carcasses	1,716
Lambs, carcasses	7,834
Mutton, carcasses	3,019
Pork, lbs.	494,767
Local slaughters:	
Cattle	2,190
Calves	1,774
Hogs	7,991
Sheep	17,761

PACKERS' PURCHASES.

Purchases of livestock by packers at principal centers for the week ending Oct. 16, 1920, are reported to The National Provisioner as follows:

Chicago.	Cattle.	Hogs.	Sheep.
Armour & Co.	7,081	12,600	18,429
Swift & Co.	8,512	11,700	24,339
Morris & Co.	6,177	5,300	9,774
Wilson & Co.	6,344	7,200	9,429
G. H. Hammond Co.	3,949	6,700	—
Anglo-American Prov. Co.	387	7,300	—
Libby, M'Nell & Libby	900	—	—
Brennan Packing Co.	3,200	hogs; Boyd-Lunham & Co., 3,700 hogs; others, 13,500 hogs.	—

Omaha.	Cattle.	Hogs.	Sheep.
Morris & Co.	2,210	2,646	3,430
Swift & Co.	5,323	4,162	5,315
Cudahy Packing Co.	5,608	4,640	6,235
Armour & Co.	4,872	4,505	5,276
J. W. Murphy	—	5,624	—

Kansas City.	Cattle.	Hogs.	Sheep.
Armour	6,369	4,915	4,029
Fowler	1,596	—	339
Wilson	6,182	3,904	3,413
Swift	7,468	4,154	2,604
Cudahy	5,377	3,200	2,188
Morris & Co.	5,256	2,752	2,601
Butchers	1,523	698	225

St. Louis.	Cattle.	Hogs.	Sheep.
Armour & Co.	5,321	5,151	3,296
Swift & Co.	6,391	2,188	3,414
Morris & Co.	5,546	2,284	2,430
St. Louis D. B. Co.	384	—	—
Independent P. Co.	596	140	—
American P. Co.	—	968	68
East Side P. Co.	254	1,729	—
Krey P. Co.	171	1,070	—
Hill P. Co.	23	2,163	—
Butchers	990	19,120	2,000

SLAUGHTER REPORTS.

Special reports to The National Provisioner show the number of livestock slaughtered at the following centers for the week ending Oct. 16, 1920:

Cattle.	
Chicago	47,147
Kansas City	32,071
Omaha	17,322
East St. Louis	11,809
Sioux City	8,253
Cudahy	1,601
South St. Paul	16,640
Philadelphia	2,904
Indianapolis	4,559
New Jersey and Jersey City	10,501

Hogs.	
Chicago	83,689
Kansas City	20,233
Omaha	17,767
East St. Louis	19,492
St. Joseph	16,800
Sioux City	15,100
Cudahy	6,174
Cedar Rapids	5,200
Ottumwa	7,582
South St. Paul	33,786
Fort Worth	3,900
Philadelphia	7,915
Indianapolis	13,543
New York and Jersey City	26,416
Oklahoma City	6,900
Milwaukee	14,600
Cincinnati	10,200

Sheep.	
Chicago	68,437
Kansas City	15,324
Omaha	20,844
East St. Louis	1,571
Sioux City	3,143
Cudahy	484
South St. Paul	12,256
Philadelphia	10,657
New York and Jersey City	40,290

Pork.	
Chicago	5,000
Kansas City	1,100
Omaha	400
St. Louis	3,200
St. Joseph	600
Sioux City	1,100
St. Paul	5,700
Oklahoma City	2,000
Fort Worth	4,000
Philadelphia	1,200
Indianapolis	200
Cincinnati	700
Buffalo	100
Nashville, Tenn.	400
New York	1,000
Toronto	2,000

Wednesday, October 20, 1920.	
Chicago	8,000
Kansas City	11,000
Omaha	8,000
St. Louis	5,000
St. Joseph	3,000
Sioux City	4,000
St. Paul	4,800
Oklahoma City	1,100
Fort Worth	3,000
Philadelphia	1,200
Indianapolis	200
Cincinnati	700
Buffalo	100
Nashville, Tenn.	400
New York	1,000
Toronto	2,000

Thursday, October 21, 1920.	
Chicago	11,000
Kansas City	3,000
Omaha	4,000
St. Louis	3,200
St. Joseph	1,700
Sioux City	2,000
St. Paul	5,700
Oklahoma City	2,000
Fort Worth	2,000
Philadelphia	1,300
Indianapolis	200
Cincinnati	700
Buffalo	100
Nashville, Tenn.	1,000
New York	2,000
Toronto	1,300

Friday, October 22, 1920.	
Chicago	5,000
Kansas City	1,100
Omaha	400
St. Louis	3,200
St. Joseph	600
Sioux City	1,100
St. Paul	4,800
Oklahoma City	500
Fort Worth	800
Philadelphia	2,300
Indianapolis	800
Cincinnati	200
Buffalo	700
Nashville, Tenn.	1,000
New York	2,000
Toronto	1,500

New York Livestock.	
Receipts for the week ending Oct. 16, 1920:	
Cattle.	5,000
Calves.	6,686
Sheep.	21,859
Hogs.	11,594
Jersey City	7,322
New York	1,572
Central Union	2,007
Total for week	10,901
Previous week	12,804
Two weeks ago	40,290
	26,416
	39,396
	28,371
	22,813

*No par of exchange has been determined upon and will probably not be fixed until after the Allies have decided upon all of the requirements from those countries.

October 23, 1920.

HIDE AND SKIN MARKETS

(SHOE AND LEATHER REPORTER)

Chicago.

PACKER HIDES quiet. No trading reported thus far today. Operators are all at the convention and nothing of news value has come out as yet. Inquiries are few so far as known today. Tanners visiting the city talk rather optimistically. Killers have ample stocks and talk last sales prices, declining to quote bids when too far below their ideas. Natives quoted nominally about 25c; Texas, 19c; butts, 19c; Colorados, 18c; branded cows, 17c; heavy cows, 22c; lights, 18@20c nominal; native bulls, 17c; branded bulls, 13@15c; inside paid yesterday for back salting up to date.

COUNTRY HIDES quiet. Business in the local market today is rather limited. Sellers here report a much improved inquiry for goods. Bids are generally made on the stock in request, but the figures are too low to interest holders. Local sellers are relatively firm in their views. The inquiries today are for sizeable lines of hides, the middle weight hides being in best request. Holders believe this initial interest on tanners part can be nursed into real activity in the very near future on a satisfactory plane of values. They also opine that as tanners' hide bins are practically bare they will want to replenish in a relatively large way by quantity purchases in order to strike a low average. Outside lots of hides are generally sold in single cars and any attempts at action in the originating sections would speedily be followed by a stronger situation. Country holdings of hides, in the outlying markets, are relatively small. Most of the hides are in the larger markets and concentrating points. Holdings as a rule contain a relatively ample portion of winter haired stock, as cattle slaughter in the winter season was large while the summer kill was small. Country butchers are not doing any killing to speak of for the reason that the long summer season has left them bare of ice and present weather is not cool enough for proper chilling and keeping of carcasses. Country dealers therefore opine that supplies of summer and fall quality country hides are likely to be quickly cleaned out under a moderate amount of buying. All weight hides in the originating sections are quoted nominal at 12@13c delivered basis. Heavy steers here are generally offered, but are nominally quoted about 17@18c; heavy cows and buffs were looked for in respectable volume today, but bids were too low for the local sellers. Stocks of the over 45 lbs. hides are well in hand and generally valued at 15c and better here; outside lots quoted at 13@14c; extremes here are quoted out at 15c and better with only a moderate interest displayed. Outside lots are quoted down to 13c asked

and paid. Branded hides are quoted at 8@10c flat basis for common western lots; country packer branded hides are offered at 12@14c; bulls are quoted at 12@14c; country packer bulls at 14@16c asked and glue hides at 6@7c nominal.

NORTHWESTERN HIDES quiet. Twin Cities and surrounding sections quote business as rather dull. Late sales of all weight hides were effected at 12@13c delivered basis. No business reported in sorted weight ranges as the buyers lately interested were generally the larger operators, capable of utilizing all varieties of hides. Bulls quoted at 12c; kipskins are dull at 13@15c; calfskins at 15@18c; horse hides at \$5@6 flat f. o. b.

CALF SKINS quiet. No trading reported here. Local city skins from first salt last sold at 18@20c; present offerings are at 20c and better. Tanners are only mildly interested. Killers, generally speaking, will not sell at 20c or under, booking all skins to their own account. Outside city skins are quoted at 16@18c; country skins, 14@16c nominal; some southwestern skins 15% branded were offered at 11c recently; deacons quoted 75c@\$1. Kipskins quoted nominal at 18@20c with most lots of first salted skins held higher; outside cities quoted 15@17c; country run at 13@15c nominal.

DRY HIDES—Western butcher and fallen hides flat for trim quoted 22@24c nominal; stocks meager and demand light.

HORSEHIDES quiet. Renderer hides considered top at \$7; country run quoted \$5.50@6 nominal; most tanners think a \$5 market is the offing. Ponies and glues half rates; colts, 50@80c.

SHEEP PELTS dull. Packer sheepskins lately made \$1 for No. 1 stock; current lambs sold at 90c; further offerings available at these levels. Small packer goods down to 60c; dry pelts quoted 18@20c last paid; pickled skins, \$6@7.50 nominal; goatskins, 40@80c.

HOGSKINS quiet. Country run, 35@50c; rejects half pigskin strips, 6@7c asked; 2's at 5@6c and 3's 4@5c nominal.

New York.

PACKER HIDES slow. Killers report a limited amount of inquiry for stock, but bids are low and not given for publication. Holdings are amply large and it is generally conceded that the eastern market will wait upon the western situation for its cue. Native steers are considered nominal at 24@25c; spreads quoted at 26@27c; cows quoted at 22@23c; butts quoted 18c; Colorados, 17c; native bulls, 17c.

SMALL PACKER HIDES dull. Business is at a standstill. Tanners are making no efforts to purchase even of the lots which are pressed on the market. Killers seem to want to keep closely sold up. All

weight late slaughter cow stuff quoted at 17@18c; steers at 20c for heavy weights; spreads recently sold at 23½c of Brooklyn kill.

COUNTRY HIDES—Movement in the country hide descriptions is extremely meager. Offerings of hides from all sections of the country are relatively large and generally at low prices. Purchasing in the east is rather limited owing to absence of most buyers from their desks to attend the convention in Chicago. Ohio and similar extremes are offered as low as 14c and tanners think bids of 13c would be entertained. Canadian summer extremes are available at 13c, our money. New England stock available at 13@14c asked; small parcels said to be available at 11@12c. Southern extremes are available at 13c for best described northern sections. Bids of 10c have been made for good descriptions of southern extremes. New York upstate extremes of buffs are offered at 13c and a sale was also effected. Some country steers are offered at 17c; some country packer bulls offered at 15c.

CALFSKINS quiet. New York City trimmed calfskins quoted at \$1.75@2.25@2.75 last paid and nominal, with buyers trying to effect next purchases at 25c decline. Tanners are unwilling to operate at unchanged levels, fearing that succeeding sales will be at reductions. Outside skins are quoted at \$1.70@1.75@2.25 nominal for the three weights. Eastern sellers intimate business is in the offing owing to rather strong requests for offerings from out of town tanners. Kipskins quoted \$3.25 and heavy end at \$4.25 nominal. Swedish calf offered in Boston at 31c for 7 lbs. avg. Dutch calf, 7@9 lbs. avg. offered at 32c.

HORSEHIDES quiet. Country run quoted \$5.50@\$6; renderer hides \$6.50@7; a part car upstate mixed renderer and country hides sold at \$5.75; Belgian renderer horse, 35 lbs. avg., offered at \$9.

IMPORTED DRY HIDES—Business in the common descriptions of imported dry hides continues very slow, as far as movement to tanners in this country are concerned. Domestic buyers consider asking prices entirely too high by comparison, with offerings of stock in this country placed before them continually. Recent sales of the popular Columbian mountain Bogotas were effected for export at 25c. Domestic tanners claim they cannot afford to pay within several cents a pound of that quotation. Supplies of Venezuelan and Central American dry hides are of rather ample size. Domestic buyers talk 21@22c as their views, while importers demand 23c. A few Antioquias sold for export at 24½c. Some Bangalore dry kips, 14@18 lbs., offered in the Boston territory at 1/7d. Chinas recently sold at 27c for primes and 22c for seconds. Java hides are unchanged as well as Africans and Indians. The Buenos Aires situation is quiet with standard stock offered at 27@28c; Montevideos offered at 30@31c; Cordobas, 32@33c asked.

IMPORTED WET SALTED HIDES—The situation in the frigorifico market is one of dullness for the present, especially as regards movement to this country. The attitude of domestic packers toward more favorable trading prices, causes buyers of the South American goods to insist upon concessions being offered. There are numerous open bids in the frigorifico market for steers at \$45.00, as yet unfilled. Last sales were at \$46.50 basis or approximately 19½c New York. European buyers paid \$48.50 for steers within the past week. Unsold stocks of South American packer hides aggregate a trifle better than one month's slaughter. The situation in spot hides is also a waiting one, with importers on the lookout for export business in order to avoid loss, as ideas of domestic tanners are low. Mexican and Central American campos are quoted at 15@16c; Panamas recently sold at 17c; Havana packers lately made 19c.

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LIVE STOCK MARKETS

CHICAGO.

(Special Letter to The National Provisioner.)
Union Stock Yards, Chicago, Oct. 21.

Under the influence of lighter cattle receipts than a week ago, and also a marked scarcity in choice dry fed cattle, the local market, after Monday's decline, has rapidly recovered a good share of recent losses. The instability of the local situation is shown by two distinct and unrelated conditions. One is the violent see-sawing the market has gone through the past five or six weeks under the influence of slightly increased or slightly reduced supplies. The other is the unevenness shown in the trend of values at the several markets of the corn belt under the stimulus of purely local, rather than broad general conditions. Chicago receipts for the four days this week of 58,380 head are almost 10,000 less than were received the first four days last week, when supplies totaled 68,040. Ten markets, however, received 264,700 cattle this week, compared with 248,400 a week ago, or an increase of over 16,000, Missouri River markets getting the biggest end of the increase. Last year, however, offerings at the ten markets were 333,572 head, or 85,000 more than this year. After weakening Monday under fairly liberal supplies, the local market has been on the up grade since then, as shipments have fallen off sharply since the opening. Prime cattle have been in almost nominal supply, few being choice enough to sell above \$17.50, but these since Monday are around 25 to 50c higher. Best weighty steers here today at \$18.10, the week's top, were not finished beefes, and yearlings at \$18 were fairly choice. Steers at \$16.75 to \$17.50 are 50 to 75c higher, but the greatest advance has been in cattle which today sold upward of \$14.50. Many were only "counterfeits," but were taken by the buyers at unevenly higher prices to fill moderate requirements for the better grades of beef. Many sales look \$1 to \$1.50 higher. Common kinds show some improvement, but sales were irregular and prices only average, about like Friday's close. Butcher cattle weakened at the week's opening in sympathy with range cattle, and while the better grades have recovered to Friday's close, medium kinds are little changed since Monday. Canners and cutters have weakened under a lessened demand for moderate supplies, largely from other markets. Bulls have been in light supply and moderate inquiry, and show less change than any other class. Calves have continued the downward trend of last week: the market on choice veals opening 50 to 75c lower, and at \$13.50 to \$14 for bulk show 75c to \$1.25 declines. Heavy grass calves have also slumped badly, being \$1 to \$1.50 lower. Receipts of westerns for the four days were around 24,500. Several loads were good enough to bring \$13.50, but sales ranged mostly \$12.25 downward, with bulk at \$7.75 to \$10.75. All but best westerns weakened Monday and were dull Tuesday, but since then have fully recovered the earlier loss and good grades are 25 to 40c higher for the week.

Fairly liberal hog receipts here and around the market circle, and shipping demand at such a low ebb as to be negligible, together with the feeling of the trade that values must work to a lower basis sooner or later, furnished a good combination from the buyers' standpoint for the purpose of enforcing continuous sharp declines for the past four days. The market closed today \$1.50 to \$2 lower than last Saturday, or mostly \$1.25 to \$1.75 lower as compared with Thursday a week ago. Light hogs, generally those averaging from 180 lbs. down, and the better grades of the other weights showed the most loss, with packing sows taking the smaller end of the decline. The closing bulk of sales at \$13 to \$14 today represented a spread of only \$1 as compared with a \$1.50 spread a week ago. The choice 220 to 250 lb.

butchers were today in the position to obtain the top prices, while 200 lb. hogs of the same grade were mostly 10 to 25c below top levels. Pigs showed \$1.75 to \$2 loss for the week, good and choice ones selling generally at \$13 to \$13.40 today,

(Continued on page 41.)

KANSAS CITY.

(Special Letter to The National Provisioner.)
Kansas City Stock Yards, Oct. 20.

Trade in cattle today though showing no marked activity was mostly at steady prices. Some yearlings, short of prime, sold up to \$17.00, and underfed steers brought \$16.00@16.50. Grass steers sold in the same position as Tuesday. Hog prices were down another quarter, reaching a new low position for the past few months, top \$14.25. Sheep and lambs sold slowly at weak prices. Quality was rather plain. Receipts today were 11,000 cattle, 6,500 hogs, and 12,000 sheep, compared with 9,000 cattle, 5,000 hogs, and 9,000 sheep a week ago, and 22,150 cattle, 13,350 hogs, and 11,250 sheep a year ago. Though trade in cattle was slow, prices held steady at Tuesday's decline. Killers showed no particular preference for any class, but made up their droves from all kinds. Some choice Kansas yearlings brought \$17.00, and other fed steers sold at \$14.50@16.50. Grass steers sold at an extreme range of \$6.50@13.50, mostly \$8.50@11.50. Cows and heifers were steady at Tuesday's low level. Killers bought freely. Most of the cows brought \$6.00@8.00. Light weight veal calves were steady and heavy killers 25@50c lower.

Hog prices averaged 25c lower today, making a decline of \$1.25 for the week. The market closed active on urgent demand from packers, indicating that prices were low enough to increase their orders. The top price today was \$14.25, and the bulk of the hogs sold at \$13.50@14.10. Pigs were 25c lower, top \$14.00.

Prices for sheep and lambs were about the same as Tuesday, with the early trade dull and late demand more active. Western lambs sold mostly at \$12.00@12.25, and native lambs \$11.50@12.00. Most of the feeding lambs, which were Southwest grades, sold at \$10.25@11.50. Fat ewes are quoted at \$4.50@5.25.

ST. LOUIS.

(Special Letter to The National Provisioner.)
National Stock Yards, Ill., Oct. 20.

The count in the cattle yard this week approximates 20,000 head. The tone of the market for the entire period has been draggy and unevenly lower. This condition has obtained up to this writing when a steadier tone has developed. In fact, the general market today is around 25 cents higher on all classes of cattle. This advance, however, is not sufficient to take up the decline of the week. The quality of the run this week is about the same as that of last week, although we have had none of the real good kind, such as appeared in last week's offerings. There is no reason to doubt that the same prices would be paid this week on choice cattle had they been here. As it is we have had nothing good enough to sell above 16 cents, with a number of strings of fairly good cattle selling between \$15.35 and \$15.75. The bulk of the cattle in the better grade of killers range from \$10.00@11.50, with the common and medium kind selling from \$8.25@9.75. Oklahoma steers, which are now running light and unfinished, range from \$7.25@8.00. This is not fairly representative of Oklahoma and Western cattle, as there are still some good ones which are being held back. The grass is reported good in that state, and this in conjunction with much cheaper cottonseed and cake than has been obtainable in two years has induced a number

of feeders to hold their cattle until snow flies. We know of a number of good sized strings that are being thus handled. The butcher cattle market is in much the same condition as the beef cattle market. The market is unevenly lower with the decline most noticeable on the medium and common kinds.

The hog supply for the week ending today numbers 50,000 head; the quality has been very uneven. We are receiving a few heavy, well finished hogs, but the bulk can hardly be called fair. Prices have been steadily lower for the entire period, and at this writing is a full \$1.50 lower than a week ago. The decline has affected all grades. Today's quotations are: Mixed and butchers, \$13.75@14.50; good heavys, \$14.15@14.50; roughs, \$11.75@12.75; lights, \$14.10@14.50; pigs, \$13.50@14.00; bulk, \$14.00@14.40.

The sheep and lamb receipts for the period are right at 9,000, the majority of which consisted of lambs. The market has been very uneven, but at this writing a decided up-turn is noted. Fat mutton sheep are quoted up to \$6.00, with the bulk selling around \$5.75; breeding ewes, \$6.00@6.50. Best lambs are selling freely at \$11.75, and real good ones would probably bring more money. The bulk of the lambs are selling from \$11.50@11.70. There are very few yearlings being offered for sale.

OMAHA.

(Special Letter to The National Provisioner.)
South Omaha, Nebr., Oct. 20.

Sharply increased receipts of cattle numbering nearly 50,000 head for the three days have been responsible for a generally lower trend of prices and a slow and unsatisfactory trade. Demand from dressed beef men has been rather indifferent, and as competition from feeder buyers has been lacking, beef prices have declined 25@50 cents and are now right around the low point of the year. Strictly choice to prime heavy steers are scarce and selling from \$12.00 up, while fair to good range beef is going largely around \$9.50@10.50, with common to fair stuff and odds and ends bringing \$7.50@8.50 and on down. Cows and heifers have been hit even harder than the beef steers and prices now range from \$3.75@7.75, fair to good butcher and beef stock going very largely around \$5.50@6.50. Prices for stockers and feeders are the lowest of the season and feeling in the trade is very much depressed owing largely to the stringency in the money market as there is more feed of all kinds in the country now than there has been for years.

Notwithstanding the very moderate supplies of hogs, the market continues to work toward lower levels and prices are lower now than they have been for at least a year. Inquiry for shipping account has dwindled down to a small proportion while packers are discriminating sharply against anything carrying much weight. There is a wide spread in prices between the heavy and packing hogs and the light and butcher grades suitable for the fresh meat and bacon trade. Today, with about 5,600 hogs on sale, prices ruled 35@50 cents lower. Top light weights brought \$13.85, as against \$14.75 last Wednesday, and bulk of the trading was at \$13.00@13.40, against \$13.85@14.10 a week ago, a decline of 75c@\$1.00.

There have been no new developments in the market for sheep and lambs and for the most part prices are in much the same notches as they were a week ago. Receipts have been of moderate proportion, about 60,000 head for the three days, but demand from packers has lacked urgency and the principal support for the market has come from the feeder buyers. Fat lambs and feeder grades are selling at about the same spread, \$11.25@12.25; fat yearlings, \$7.75@9.00; aged wethers, \$6.25@7.50, and ewes, \$4.25@5.50.

ICE AND REFRIGERATION

ICE NOTES.

Spears & Miller will erect a \$6,000 ice plant at El Paso, Tex.

Nejib Hekimian, Washington, D. C., will erect a \$25,000 cold storage house.

An ice storage plant will be erected at Baltimore, Md., by the American Ice Company.

The construction of a municipal ice plant is being considered at St. Petersburg, Fla.

The Home Ice & Cold Storage Company, Austin, Tex., will expend \$200,000 for improvements, new buildings and machinery.

The Tuscaloosa Utilities Company, Tuscaloosa, Ala., will erect an addition to its ice plant, increasing its daily capacity to 30 tons.

The plant of the LaPorte Light, Water & Ice Company, LaPorte, Tex., which was destroyed by fire recently at a loss of \$26,000, will be rebuilt.

The Oliver Ice Company has been organized at Miami, Fla., and capitalized at \$400,000. An ice plant of 200 tons daily capacity will be erected.

The Brookville Creamery & Ice Company has been incorporated at Brookville, Miss., with a capital of \$20,000. The incorporators are E. P. Million, J. W. Wilkins and G. T. Heard.

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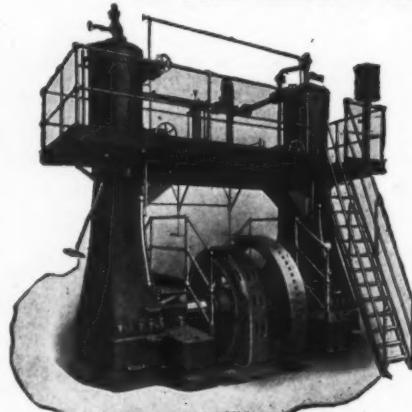
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and adjust them. I believe we can co-operate in that respect, and I think I am safe in saying that we will co-operate with the suggestion of Mr. Weld, and I believe that both sides will be benefitted. (Applause.)

MR. CHAPMAN: I want to say for the information of those present that in Scranton and Wilkesbarre today the women are in convention getting out questionnaires for the ten men who are candidates for Congress on the Cox bill, and pledging each one of them to support that Cox bill against the packers—the Kenyon bill, and this matter of cheaper cuts should get into the papers soon, and these women should be educated as to why these cuts cost 60 cents instead of 40 cents.

Explain Meat Cuts to Public.

MR. GRIMM: Gentlemen, we have very recently at our national convention cut up a side of beef. We know and you know that if you go out and pay 25 cents a pound for a carcass, and we sell our steaks for 50 or 60 cents a pound, the public immediately thinks we are making a big profit. That is not so. We did this at the suggestion of the Department of Labor. In the Department of Labor they get out the statistics and they have requested that process, and we cut it principally to show the percentages of the different cuts in that carcass.

The porterhouse is about 6 per cent, whereas the chuck is 23 or 24 per cent. Everybody wants the prime cut, that little 6 or 7 per cent and no one wants the other cut, and I think there should be a campaign of education to the public showing that.

You know that a good piece of meat on the chuck is a really good piece of meat, but half of the housewives today don't know how to prepare those things. They don't know how to make a good stew or a good pot roast or a good piece of boiled beef.

Take the thick flank. Why, it is one of the sweetest pieces of meat you will get in the carcass. It can be used in so many different ways, and yet it is a drug on the market. You cut it off and lay it aside. If we can manage to bring to the public the fact there are so many ways it can be prepared, we can help this situation, but we have got to tell the public how it can be prepared, otherwise they will never know.

Changing Names of the Cuts.

Another suggestion that has been put forward by some of our people is the changing of the name of a good many of these cuts. A customer comes in and you mention "chuck" to him. He doesn't want anything at all to do with it, and doesn't want any part of it. If we could get over that and suggest some different names for those cuts, I believe it would help to solve the problem. It is the end of the carcass that we want to push, because everybody today is looking for just the prime cut, just that 6 per cent, and none of them want the coarse cuts.

MR. SCHWARZSCHILD: There has been so much instructive thought displayed here, and so much to follow, that I am sure some benefit ought to be derived from this meeting, and if it is at all practicable I think some action ought to be taken before this meeting disperses, and possibly committees appointed in different localities, because there are different problems in different localities. And if possible, those committees ought to be appointed to work out the different problems, and get down to and do business and get some results.

MR. BUNNELL: There is no question but what the interest of the packer and the retail dealer are mutual, and that com-



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Boston—G. W. Goerner, 40 Central St.	New York City—Roessler & Hasslacher Chemical Co., 709 Sixth Ave.
Buffalo—Keystone Warehouse Co.	Norfolk—Henry Bower Chemical Mfg. Co., Agency, First & Front Sts.
Chicago—Ernst O. Heinsdorf, 1004 Cunard Bldg.	Philadelphia—Henry Bower Chemical Mfg. Co.
Cleveland—General Cartage & Storage Co.	
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Mexico, D. F.—Ernst O. Heinsdorf.	
	Pittsburgh—Pennsylvania Transfer Co., Duquesne Freight Station; Pennsylvania Brewers Supply Co., Union Arcade Bldg. Providence—Rhode Island Warehouse Co., Edlin Knowles
	Richmond—Bennaman Transfer & Storage Co.
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	Savannah—Benton Transfer Co.
	Toledo—Moreton Truck & Storage Co.
	Washington—Littlefield, Alvord & Co.

mittees from the packers and from the butchers' associations to confer and figure out the problem is the best method of handling it, and the only practical way that I can see. In the general discussion we all know that something must be done.

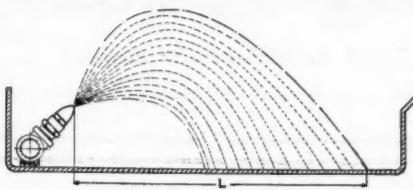
This idea of the forequarter beef; I think the Department of Justice gave that a good tryout. I believe Mr. Healy of Swift's will verify what I say that down in Washington especially we tried to put it over big, and I regret to say—I believe Mr. Weld will say—we did not get very far with it.

I will tell you a specific instance. I went into our Washington beef house and saw a lot of rattlers weighed up and going out to the trade. And I said to my beef man, "We are getting some action in this campaign, I see your rattlers are moving." And he said, "Yes, they are moving to the sausage maker, just as they have been right along." And we did not make much headway.

We have got to try to convince the public that we are not trying to put something over on them. They figure that the packers and butchers are combining to put something over on the public. Insofar as being a constructive campaign, as it was intended to be, it did not work out. You have to have something else to convince these people that that forequarter beef is good meat, and that if they buy some of that hindquarter beef won't have to bring 40 cents and the rattler 7 cents. I think in a meeting like this a good committee to represent both associations should go into the matter thoroughly. (Applause.)

The Right Kind of Advertising.

MR. GRIMM: Referring to what this gentleman has just spoken of the wholesalers and the Department of Justice made a lot of effort, but I don't think they gave the retail butchers proper attention. It is the retail butcher that handles and hands it to the public. We had one of the members of the Institute to the convention that we had. We showed him that they were spending millions of dollars in advertising, but they gave the retail butcher no regard. We are in the



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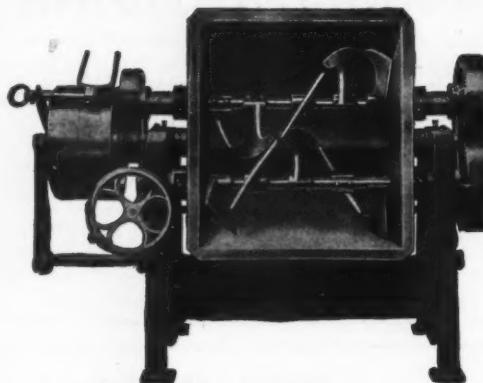
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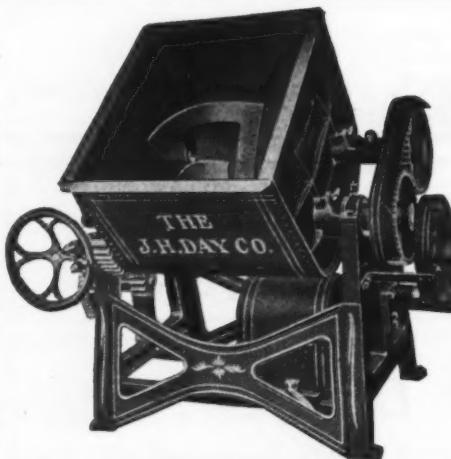
The largest exclusive
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“BUFFALO” machines are used by 90% of the Packers.

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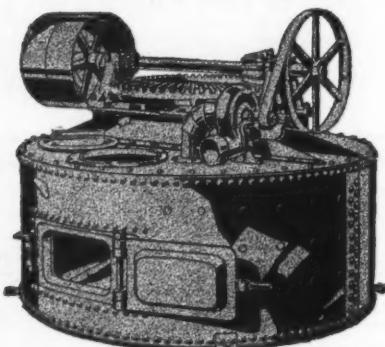
Seven Sizes—60 lbs. to 1100 lbs.
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Saves Time and Money in
Mixing Meats, Sausage
and Other Ingredients

No Waste or Leakage

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TRIUMPH DRYERS ARE SIMPLE



They have few parts
and so they are seldom
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can be depended upon
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tankage properly.
Nearly a thousand are
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Ask for a copy of our
Bulletin 40, which de-
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ers in detail.

THE C.O. BARTLETT & SNOW CO.

Main Office and Works: Cleveland, Ohio

business and the further that we go into it and educate our men in the business and educate the public, the better results we get, and we could do many great things with the assistance of some of the money that you spend in advertising.

I tell you, gentlemen, you throw a great many dollars right against the wall, right against the rocks, lost money, where it could be put out through advertising in the retail channels and have some effect, especially today where the women are voting, and when the butcher will be more in politics than he ever was. He can request many things from the women when the time comes, especially legislation and different things, and our Association is mostly formed to watch legislation, and I think with the assistance of the packers we can do many things.

CHAIRMAN SHEEHY: Gentlemen, I may well say to you that we are not empowered here to appoint committees, but the Executive Committee is working on a plan. There is no doubt but what the best way to go about this thing is through a constructive campaign or propaganda, and that will probably be worked out by the different committees, and while we are not empowered to appoint committees here there certainly will be some appointed within a short time to meet with the retailers and thresh out this thing and devise ways and means in which to handle it.

We would like to hear from Mr. Lyon. He has had a great deal of experience.

Packer Is With the Retailer.

MR. LYON: I do not think I could add anything to what has been said, but I think it would be a grand thing to have a committee appointed by the retailers and also by the Institute, that would take up all of these matters that come up to the retailer. If the packers knew these things and it was put up to them, I know that they would be only too glad to look into any suggestions which the retailers might have. I want to say that I think the retailers and the Association at all times should feel that the packer is with them, that he doesn't want to crush them; he wants him to do well and wants him to make money. There is a feeling that has existed a good many years with some retailers—I don't say all—that the packer wanted to crush the retailer. That is absurd.

MR. KRAMER: That has been the feeling.

MR. LYON: Well, there is that feeling among a great many, and I think your Association ought to drive it out.

MR. KRAMER: We are trying to.

MR. LYON: Because the packer—what would he do? He has got to have his retailers. You are just as much a part of our business as our branch house here, and we feel that way, and I think that is a very good suggestion, and I hope that the Committee will have a Committee appointed by the Institute, and all the troubles that the retailers have can be referred to them; he will know that he can go somewhere and get relief, and I know that if everything is fair the packer will meet every desire. I do not know of anything else I can say.

Value of a Service Bureau.

CHAIRMAN SHEEHY: I think the thing we would like to get here is your opinion as to this bureau that we are going to propose to the Executive Committee to have formed; that is, to have a real live organization that will work hand and glove with you retailers, and that is one of the things we would like to bring out at the meeting to see if we all agree that that is the proper thing to have started.

We have to start this thing some way. Heretofore it has been worked in a very slip-shod manner, and as a result we have gotten nowhere, but I think if we establish this bureau that we propose, with a

real live man in charge of it to keep in close personal touch with all sides of the case and work out these problems and help you, where you need the help—you know where you need the help and it is up to you to come and tell us right out plainly where you need the help and then we can meet and confer with your committee as to how to go about it and overcome these obstacles.

MR. ROMIZER: Mr. Chairman and Gentlemen: I believe we are all fully in accord with Mr. Grimm's remarks about educating the public in regard to the cheaper cuts. But I believe that some of the packers have such recipes which have already been distributed to "quite a bit" of the trade to educate the public to the use of the cheaper cuts. And I believe the Institute will be only too glad to assist 100 per cent to further this cause, because the packers themselves are only too glad to have the public take these cheaper cuts. I don't believe I have anything further to say.

There are quite a few points that have already been discussed, but from the packers' standpoint we have always made it our matter to give the retailer what he wanted in order to satisfy his trade, and I believe the packer has had the same idea in mind. There are quite a few cuts that we have to sell from time to time at a loss, and we have tried to overcome that and it has taken time, but we believe the retailer can assist us and give us wonderful support in regard to moving the cuts that we have to move from time to time which have to be disposed of at a big loss to the packers. (Applause).

CHAIRMAN SHEEHY: Mr. Loeb of New York.

Value of Retailer With Women.

MR. LOEB: Gentlemen, there is a lot of talk as to what you will do to help the retail butcher. Have you got any idea what the retail men do to help the packer, and what they could do at the present time with the women voting? The gentleman has just spoken of the women organizing in Pennsylvania. Have you come to the conclusion that we are the bosses today, and we can help you when you go to Washington, and we can help you to put your men where they belong and we can educate your women?

Today there is a question raised concerning the Kenyon bill, and it is up to you to come to our meetings and tell us just what that Kenyon bill is, so that we can go back and act accordingly.

Personally I am a ten-month man, but I am willing to be converted if I am wrong, and I would like to hear some gentleman deal with that cold storage law, so that I may know all about it. I want to be educated, and I think that we can be of the greatest assistance to you. But bring that in to us, show it to us and we will show it to the women, we will show it to the public, and we will stop anything that is wrong.

We are not going into politics, but we are going to fight politicians. Every fellow that goes into politics gets sensational and starts after packers, and in the past they haven't been able to do anything. And the sooner a man runs for office and finds he can't use that kind of stuff and be elected, the cheaper it will be for you and for us. And that depends on education. Come and show us these things with your practical men and we will get that to the public if it is absolutely practical and clean and honest.

Advocates Carcass Sales Only.

The cheaper cuts is a matter of business for us both. Put them up and go to it and sell them cheaper and you will get rid of them. I think if you required every butcher to buy a whole steer your problem would be ended. That is my opinion. Sell whole lambs and whole cattle and cut out and get rid of your cuts. Then you will be in the position where every butcher would have to hustle for himself, if he

could not buy any hinds and ribs, and he would sell the chuck quick enough.

CHAIRMAN SHEEHY: That is the way to talk. I believe we are getting along very finely on this thing, and I think we have demonstrated our willingness to confer with the retailers and meet them more than half way. That is the sentiment that we want to convey to you gentlemen here, and I might add that if there is anything in the world that this Institute can do to lighten your burden, it will be done.

There is no doubt in our mind for a minute but what Mr. Loeb has expressed the thing and hit the nail right on the head. You retailers have a wonderful opportunity to spread this propaganda to the public, which we cannot do. You talk to your customers every day. I know when I was in the retail business, quite a dozen times a day I would have to discuss the packer with the customers, and you have a wonderful opportunity of carrying on in this manner. You have the means and the opportunity and the ability that we cannot have, and you come in personal contact which really counts a great deal more than anything else in propaganda.

Retailer Likes Friendly Feeling.

MR. BERG: Mr. Chairman and Gentlemen: I certainly have got to endorse the sentiments of Mr. Seng regarding our feeling here today, for you gentlemen who are identified with one of the most important industries connected with the health and welfare of the public at large, and I am sure that when we go home from this convention and report back to our different locals the great feeling of friendliness towards the master butchers, I think will be greatly appreciated. And I think also that that sentiment that a good many master butchers hold today towards the wholesaler, looking upon him as an enemy, will disappear.

What would we have done without the packer if this World War had started 15 or 20 years ago? How could we have fed the armies in Europe. It would have been utterly impossible. Nobody realizes the great advantages the public has derived from the packer. I know myself when Swift opened their first house in the borough of Brooklyn. I believe Mr. Noyes was at that time their first salesman, and I remember when we used to buy cattle there for four and five cents a pound.

My father was an old-time butcher, and he was in the habit of going to Schwarzschild & Sulzberger and picking out his cattle in the pens and having them slaughtered. Most of our little butchers did that, these old fellows, because they were accustomed to it from the old country. They would go and pick out their two or three cattle and have them dressed and they had to be just so, and when they got in the store they used to hang the cattle outside, and they felt proud and got chesty as we say today, over the fine cattle they picked out.

Retailer of Today Not a Butcher.

That thing, of course, has all passed away. Today we know nothing about killing or dressing cattle. The average meat cutter is a store-tender today, and knows nothing about the wholesaler, and knows nothing about slaughtering, and a great many look upon the Western packer as an enemy. But that is fading away—and our Association is doing a lot to overcome that.

This suggestion of having a service bureau, I think, is a grand thing. It will give us an opportunity to bring our grievances there about standardizing meats, pork loins, for instance. I had one the other day. I bought a box of pork loin marked from 8 to 10, and I found two 11½ and another 6 and another 6½. I don't know how that is done. I don't know anything about the packing industry. I don't know whether that is a general

proposition, or whether it was done through carelessness, or what it was.

And another was about the trimming. It just happened yesterday morning. I took this heavy loin of pork out of the box and the first thing, as soon as I unwrapped the paper and cheesecloth, I found a lot of the leaf lard inside and false tenderloin. I weighed them and they weighed seven ounces. I do not make sausage as a rule. I do a little in the winter when I have six or seven or eight hogs. Consequently, I had to take this out and throw it in the fat barrel and get three cents a pound for it. I paid 39 cents a pound for those loins.

A good many of our butchers in our Association have these things come up, and they are disgusted and they think it unfair. If we had a bureau where we could bring these little petty grievances—they look small, but they are large in the aggregate—and if we could go to this Committee and tell them about these things and they could straighten them out, I think you gentlemen would agree with us that it would be a good thing, and I certainly hope this bureau will be established.

And I know the feeling that we have, when we get back and report to our different locals, that they will all be pleased and really see that the packer wants to be the friend of the retail butcher, who is practically their distributor and nothing more, and it is only a good stand to take that we must co-operate with the packers. (Applause.)

Packers Should Standardize Methods.

CHAIRMAN SHEEHY: Gentlemen, I think we will all admit that it is a fact that we find a great number of different packers, and one of the main ideas of the Institute is to standardize everything, so that every packer when he puts his name on a box of meat of any kind that it will be just the same as a dollar bill, and you can tell when it is marked that way that it will be that way. I think these things are coming and they are going to be brought about through the methods of the Institute. We would all like to hear from you, Mr. Fowler, I am sure. Won't you say something?

MR. FOWLER: I will only say that it is most gratifying to be able to meet the representatives of the retail association, and I am sure that the co-operation that has started here will be most beneficial to both interests.

CHAIRMAN SHEEHY: Are there any other representatives that would like to offer something?

Experience of a District Manager.

MR. EDWARDS: Gentlemen, I would like to say that I think the retailers sometimes have little differences with the man in a branch house, and they keep it on their chest. But if they would go to headquarters with it, to the manager of the house, where he had had difficulties with the salesman, or go to headquarters if they had trouble with the manager, that those matters could all be straightened out without holding meetings on them.

With regard to these cheaper cuts, I attended a meeting with Mr. Williams, I think it was, Food Administrator of New York, and this subject was discussed, and Mr. Williams got out a number of advertisements in the papers on cheaper cuts.

The next week we had another meeting, and I think the retailers all tried to sell the cheaper cuts, but one of them said, "Well, a woman came in and she wanted steak, and I told her this was selling for ten cents a pound where steak was fifty cents." Well, she said, "I have eaten that cheap stuff all my life, I am now going to have some good stuff. Let the rich fellow eat the cheap stuff." And I think in a good many cases that has been true. I believe the few differences there are, if there are any, between the retailer and

(Continued on page 44.)

Chicago Section

Board of Trade memberships were selling this week slightly below \$8,500 net to the buyer.

R. F. Eagle of Wilson & Company returned this week from a two-weeks' trip to the East.

Thomas E. Wilson departed this week with a party of friends for his annual hunting trip in the wilds of New Mexico.

C. L. Dray, of the Paris, France, branch of Morris & Company, is a visitor at the Chicago general offices of the firm this week.

Packers' purchases of livestock at Chicago the first four days of this week totaled 33,375 cattle, 77,094 hogs, and 50,168 sheep.

H. C. Woodruff of New York, general Eastern manager for The Brecht Company of St. Louis, was in Chicago for a day this week.

James Wasson, of Gunn's, Ltd., Toronto, Canada, visited old friends and associates at the general offices of Morris & Company this week.

Sam Stretch, the spice man, visited his friends in Chicago this week and then departed for Milwaukee to see if there was anything famous left there.

L. C. McBeth, manager of Morris & Company's Christiana, Norway, branch, sailed for home last Thursday after having been in Chicago for over a month.

G. L. Phillips has been appointed general manager of the Fridley Commission Company to succeed Guy Fridley, who has associated himself with John W. Hall.

F. O. Cunningham, for many years manager of Fowler Bros., Kansas City, is now living at Excelsior Springs, Mo. His old friends will be glad to hear of him again.

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NEW YORK, N. Y.

crease will go into effect November 1. It affects only butchers employed in retail markets.

Samuel T. Nash, president of the Cleveland Provision Company, Cleveland, O., and Chas. S. Hammond, president of Hammond, Standish & Co., Detroit, were in Chicago this week attending a meeting of the Foreign Relations Committee of the Institute of American Meat Packers, of which Mr. Nash is chairman.

Lee Jackson, plant superintendent for the Morton-Gregson Company at Nebraska City, Nebr., has resigned to take the management of the plant of the Grand Island Packing Company, Grand Island, Nebr. He is accompanied by three house foremen from Nebraska City who will form his staff. They will take charge about Nov. 1.

Out-of-town visitors to Chicago this week included Fred G. Duffield, general manager of Jacob E. Decker & Sons, Mason City, Ia.; E. G. Merritt, vice-president and general manager of the Indianapolis Abattoir Company, Indianapolis, Ind.; R. M. Jackson, formerly of Chicago, now of Swift & Company's North Portland, Ore., branch; and D. W. Gunn, of Gunn's, Ltd., Toronto, Canada.

SEPT. OLEO OUTPUT AT CHICAGO.

The oleomargarine output for the Chicago district for the month of September, 1920, was 14,353,833 pounds uncolored and 362,952 pounds colored, a total of 14,716,785 pounds. This is over two million pounds greater than the output for the preceding month and almost one and one-half million pounds greater than the same month a year ago.

Oleomargarine production in the Chicago district by months for the past year is as follows:

	Pounds.
September, 1919	13,223,982
October	17,821,072
November	18,436,966
December	18,673,955
January, 1920	16,805,820
February	15,365,178
March	17,189,145
April	14,078,498
May	16,805,055
June	10,966,000
July	11,964,237
August	12,685,269
September	14,716,785

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CONSTRUCTION.



*A delicious margarine
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"The Greatest Selling Product of its kind in the World"

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Correspondence Solicited

UNION STOCK YARDS
CHICAGO

CHICAGO LIVESTOCK MARKETS.

(Continued from page 35.)

with \$13.25 the popular price. Chicago receipts for the week thus far, at about 96,000, recorded an increase of around 10,000, from same period a week ago. The ten markets total for the week to date, at about 324,000, was around 50,000 more than same period last week, but still registered a shrinkage of approximately 73,000 from the corresponding period last year.

Receipts of sheep at Chicago and at leading markets were comparatively small the close of last week, and so far this week. Chicago shows a loss of around 20,000 head the first four days this week as compared with a week ago. Prices on fat lambs today were steady to 25c above a week ago and 50 to 75c higher than Monday of this week. The proportion of fat western lambs received this week was very small, while the native supply was quite liberal. "Come-back" westerns from nearby points continue to come in large numbers, but are commanding more favorable attention from killer buyers owing to improvement in quality and flesh condition. The market underwent a severe drop Monday with a heavy supply and the choice Wood lambs from Montana brought only \$12.50. There was good recovery

BONE CRUSHERS



WILLIAMS

Williams Bone Crushers and Grinders are not alone suitable for grinding bone for fertilizer purposes, they are also suitable for crushing bone for glue and case hardening purposes. Every packer having to dispose of his bone whether Green, Raw, or Junk and Steamed bone, will do well to get in touch with Williams.

Williams machines are also suitable for Tankage, Cracklings, Beef Scrap, Oyster and Clam Shells, and any other material found around the packing plant requiring crushing or grinding.

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General Sales Dept., Old Colony Bldg.

CHICAGO

57 Second St.
SAN FRANCISCO

the following days, the same grade selling at \$13 Wednesday and Thursday, being steady with a week ago and 40c lower than two weeks ago. Choice native ewes and wether lambs sold today to a city butcher at \$12.50 and packers bought liberally at \$11.25 to \$12.25. "Come-back" westerns in good killing condition sold midweek actively at prices in line with natives, while those in fair flesh went back to the country around \$11 to \$11.75. Heavy ram lambs sold today at \$9.50 to \$10, with culs at \$8 to \$8.50. Sheep show virtually no

change with a week ago. Fat heavyweight ewes continue to sell around \$6, with the bulk of natives around \$5.25 to \$5.75. Choice fed yearling wethers are still quotable at \$10.50, although most of those coming now are selling at \$9 to \$10.15. Choice fed western aged wethers made \$8 today, with heavier kinds around \$7 to \$7.50. Fat and very choice 120-lb. Montana range wethers brought \$7.80 today, one load averaging 133 lbs., selling for export to Bermuda. Cull and common sheep show no price changes.

CHICAGO LIVE STOCK

RECEIPTS.

	Cattle.	Calves.	Hogs.	Sheep.
Monday, Oct. 11.....	29,765	8,398	27,655	30,649
Tuesday, Oct. 12.....	15,078	3,850	25,189	33,788
Wednesday, Oct. 13.....	13,264	2,739	12,623	18,931
Thursday, Oct. 14.....	10,033	3,290	20,318	17,613
Friday, Oct. 15.....	5,109	1,373	15,819	5,610
Saturday, Oct. 16.....	3,321	594	5,155	5,814
Total last week.....	77,560	15,244	106,759	112,405
Previous week.....	61,704	10,691	84,354	120,612
Year ago.....	90,077	14,750	122,068	154,768
Two years ago.....	86,541	10,919	149,829	142,482

SHIPMENTS.

	Cattle.	Calves.	Hogs.	Sheep.
Monday, Oct. 11.....	5,019	375	5,288	2,098
Tuesday, Oct. 12.....	5,281	905	5,137	8,291
Wednesday, Oct. 13.....	5,816	375	6,654	8,137
Thursday, Oct. 14.....	5,680	308	4,644	8,021
Friday, Oct. 15.....	5,852	317	3,882	8,175
Saturday, Oct. 16.....	1,726	211	1,465	7,125
Total last week.....	29,413	1,951	23,070	42,048
Previous week.....	28,023	1,756	20,758	58,036
Year ago.....	32,394	1,967	4,913	65,881
Two years ago.....	28,314	1,403	3,985	68,342
Total receipts at Chicago for year to Oct. 16.....	1920	1919		
Cattle.....	2,368,299	2,557,075		
Calves.....	614,036	590,440		
Hogs.....	5,790,982	6,543,146		
Sheep.....	3,076,744	3,910,895		

Total receipts of hogs at eleven markets:

	Week.	Year to date.
Week ending Oct. 16.....	378,000	22,161,000
Previous week.....	353,000	
Corresponding week, 1919.....	474,000	24,312,000
Corresponding week, 1918.....	512,000	23,542,000
Corresponding week, 1917.....	488,000	20,197,000
Corresponding week, 1916.....	519,000	22,712,000
Corresponding week, 1915.....	460,000	20,325,000
Corresponding week, 1914.....	468,000	18,042,000
Corresponding week, 1913.....	434,000	19,475,000
Corresponding week, 1912.....	450,000	19,974,000
Corresponding week, 1911.....	526,000	19,587,000
Corresponding week, 1910.....	349,000	15,189,000
Corresponding week, 1909.....	392,000	18,347,000
Corresponding week, 1908.....	505,000	21,633,000

Combined receipts at seven points for week ending Oct. 16, 1920, with comparisons:

	Cattle.	Hogs.	Sheep.
This week.....	274,000	291,000	280,000
Previous week.....	268,000	264,000	356,000
1919.....	388,000	342,000	431,000
1918.....	352,000	403,000	464,000
1917.....	368,000	374,000	303,000
1916.....	336,000	392,000	370,000
1915.....	224,000	320,000	296,000
1914.....	245,000	333,000	375,000

Combined receipts at seven markets for year to Oct. 16, 1920, with comparisons:

	Cattle.	Hogs.	Sheep.
1920.....	7,958,000	17,686,000	8,713,000
1919.....	9,035,000	19,863,000	11,036,000
1918.....	9,850,000	19,173,000	9,385,000
1917.....	8,441,000	16,481,000	7,845,000
1916.....	6,086,000	18,488,000	9,053,000
1915.....	5,969,000	15,424,000	8,662,000

Chicago packers' hog slaughter for week ending Oct. 16, 1920:

	Armour & Co.	Anglo-American	Swift & Co.	Hammond Co.	Morris & Co.	Wilson & Co.	Boyd-Lunham	Western Packing Co.	Roberts & Oak	Miller & Hart	Independent Packing Co.	Brennan Packing Co.	Wm. Davies Co.	Others
Total.....	12,690		7,200	6,700	5,300	7,200	3,700	8,200	3,000	2,700	4,100	3,200	3,400	13,500
Previous week.....	69,100													
Year ago.....	119,500													

WEEKLY AVERAGE PRICE OF LIVE STOCK.

	Cattle.	Hogs.	Sheep.	Lambs.
Week ending Oct. 16.....	\$14.45	\$15.00	\$ 6.10	\$12.20
Previous week.....	14.90	14.95	6.45	12.75
Cor. week, 1919.....	16.65	14.50	7.20	14.60
Cor. week, 1918.....	13.85	17.65	9.75	14.60
Cor. week, 1917.....	11.30	16.95	11.90	17.50
Cor. week, 1916.....	9.85	9.85	7.50	10.25
Cor. week, 1915.....	8.80	8.00	6.15	8.00
Cor. week, 1914.....	8.90	7.35	5.35	7.60
Cor. week, 1913.....	8.55	7.90	4.55	7.05
Cor. week, 1912.....	7.90	8.60	4.25	7.00
Cor. week, 1911.....	6.65	6.32	3.50	5.50

CATTLE.

Choice to prime steers.....	\$17.00@18.25
Good to choice steers.....	15.00@16.00
Fair to good steers.....	10.00@15.00
Western steers.....	8.50@12.35
Yearlings, fair to choice.....	15.00@18.00
Good to prime cows.....	8.00@12.40
Fair to good heifers.....	10.00@13.75
Fair to good cows.....	6.60@8.25
Canners.....	3.50@4.25
Cutters.....	4.30@5.35
Bologna bulls.....	6.00@7.00
Veal calves.....	12.00@14.50

HOGS.

Choice light butchers.....	\$14.00@14.25
Medium weight butchers.....	13.75@14.25
Heavy butchers, 275-350 lbs.....	13.30@14.00
Fair to fancy light.....	13.25@14.25
Heavy packing.....	13.00@13.50
Rough packing.....	12.00@13.25
Pigs.....	11.00@13.75

SHEEP.

Native lambs.....	\$ 9.00@12.25
Western lambs.....	11.00@13.25
Feeding lambs.....	10.00@12.50
Wethers.....	6.00@7.75
Yearlings.....	7.50@ 9.75
Ewes.....	4.00@ 6.00

CHICAGO PROVISION MARKET

Range of Prices.

SATURDAY, OCTOBER 16, 1920.

Open. High. Low. Close.

PORK—(Per bbl.)—

Oct. \$25.50

\$25.00

25.25

25.25

PORK—(Per 100 lbs.)—

Oct. 20.77½

20.77½

20.65

20.65

LARD—(Per 100 lbs.)—

Oct. 20.37½

20.50

20.32½

20.50

SHORT RIBS—(Boxed, 25¢ more than loose) —

Oct. 17.00

17.00

17.00

17.00

MONDAY, OCTOBER 18, 1920.

PORK—(Per bbl.)—

Oct. 23.00

23.00

23.00

23.00

LARD—(Per 100 lbs.)—

Oct. 20.25

20.25

20.25

20.25

SHORT RIBS—(Boxed, 25¢ more than loose) —

Jan. 14.75

14.50

14.50

14.67½

WEDNESDAY, OCTOBER 20, 1920.

PORK—(Per bbl.)—

Nov. 22.75

22.50

22.40

22.40

LARD—(Per 100 lbs.)—

Oct. 20.40

20.45

20.35

20.35

SHORT RIBS—(Boxed, 25¢ more than loose) —

Jan. 14.50

14.50

14.30

14.30

FRIDAY, OCTOBER 22, 1920.

PORK—(Per bbl.)—

Jan. 24.75

24.75

24.00

24.00

LARD—(Per 100 lbs.)—

Oct. 20.00

20.27

19.90

20.25

May 15.45

15.62

15.45

15.62

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

15.95

CHICAGO MARKET PRICES

WHOLESALE FRESH MEATS.

Carcass Beef.

Prime native steers.....	26	@28
Good native steers.....	24	@26
Medium steers.....	20	@24
Heifers, good.....	20	@25
Cows.....	11	@15
Hind quarters, choice.....	38	
Fore quarters, choice.....	18½	

Beef Cuts.

Steer Loins, No. 1.....	35	
Steer Loins, No. 2.....	50	
Steer Short Loins, No. 1.....	68	
Steer Short Loins, No. 2.....	66	
Steer Loin Ends (hips).....	40	
Steer Loin Ends, No. 2.....	35	
Cow Loins.....	20	@33
Cow Short Loins.....	24	@34
Cow Loin Ends (hips).....	28	
Steer Ribs, No. 1.....	40	
Steer Ribs, No. 2.....	38	
Cow Ribs, No. 1.....	45	
Cow Ribs, No. 2.....	23	
Cow Ribs, No. 3.....	15	
Steer Rounds, No. 1.....	24	
Steer Rounds, No. 2.....	21	
Steer Chucks, No. 1.....	20	
Steer Chucks, No. 2.....	15	
Cow Rounds.....	14	@19
Cow Chucks.....	9	
Steer Plates.....	12½	
Medium Plates.....	10½	
Briskets, No. 1.....	18	
Briskets, No. 2.....	16	
Steer Navel Ends.....	11	
Cow Navel Ends.....	7½ @ 9	
Fore Shanks.....	8	
Hind Shanks.....	7	
Rolls.....	6	
Strip Loins, No. 1.....	24	
Strip Loins, No. 2.....	20	
Strip Loins, No. 3.....	25	
Striploin Butts, No. 1.....	45	
Striploin Butts, No. 2.....	35	
Striploin Butts, No. 3.....	25	
Beef Tenderloins, No. 1.....	70	
Beef Tenderloins, No. 2.....	65	
Rump butts.....	25	
Flank Steaks.....	25	
Boneless Chucks.....	12	
Shoulder Clods.....	25	
Hanging Tenderloins.....	14	
Trimmings.....	14	

Beef Product.

Brains, per lb.....	13	@14
Hearts.....	8	@9
Tongues.....	6	
Sweetbreads.....	58	@62
Ox-Tail, per lb.....	10	@11
Fresh Tripe, plain.....	6½	
Fresh Tripe, H. C.....	10½	
Livers.....	11½ @ 13	
Kidneys, per lb.....	8½ @ 9	

Veal.

Choice Carcass.....	24	@25
Good Carcass.....	19	@23
Good Saddles.....	34	@35
Good Backs.....	20	@20
Medium Backs.....	10	

Veal Product.

Brains, each.....	13	@14
Sweetbreads.....	67	@70
Calf Livers.....	33	@39

Lamb.

Choice Lambs.....	26	
Choice Saddles.....	22	
Choice Forces.....	18	
Medium Lambs.....	24	
Medium Forces.....	16	
Medium Saddles.....	30	
Lamb Prie, per lb.....	22	
Lamb Tongues, each.....	18	
Lamb Kidneys, per lb.....	28	

Mutton.

Heavy Sheep.....	11	
Light Sheep.....	13	
Heavy Saddles.....	14	
Light Saddles.....	18	
Heavy Forces.....	8	
Light Forces.....	10	
Mutton Legs.....	18	
Mutton Loins.....	17	
Mutton Stew.....	6	
Sheep Tongues, each.....	18	
Sheep Heads, each.....	15	

Fresh Pork, Etc.

Dressed Hogs.....	22	
Pork Loins.....	37	
Loin Lard.....	23½	
Tenderloins.....	74	
Spare Ribs.....	20	@21

Bacon.

Bacon.....	20½	
Hocks.....	20	
Trimmings.....	21	
Extra Lean Trimmings.....	25	
Tails.....	17	
Snouts.....	10	
Pigs' Feet.....	10	
Pigs' Heads.....	8	
Blade Bones.....	9	
Blade Meat.....	16	
Cheek Meat.....	10	
Hog Livers, per lb.....	7	
Neck Bones.....	6	
Skinned Shoulders.....	26	
Fork Hearts.....	8½	
Fork Kidneys, per lb.....	8½	
Fork Tongues.....	8	
Shank Bones.....	10	
Tail Bones.....	15	
Brain.....	21	
Back fat.....	31	
Hams.....	22	
Calas.....	23	
Bellies.....	38	

SAUSAGE.

Columbia, Cloth, Bologna.....	17½	
Bologna, large, long, round, in casings.....	17½	
Choice Bologna.....	18½	

WHOLESALE SMOKED MEATS

Frankfurters.

Liver Sausage, with beef and pork.....	26½	
Tongue and blood sausage, with pork.....	22½	
Minced Sausage.....	24½	
New England Style Sandwich Sausage.....	21½	
Prepared Luncheon Sausage.....	20	
Liberty Luncheon Sausage (Berliner).....	25½	
Oxford Lean Butts.....	44½	
Polish Sausage.....	19½	
Garlic Sausage.....	21½	
Country Smoked Sausage.....	31	
Country Fresh Sausage.....	27	
Pork Sausage, bulk or link.....	31	
Pork Sausage, short link.....	23½	
Luncheon Roll.....	21½	
Delicatessen Loaf.....	57½	
Ox Tongues, jellied.....	22½	
Macaroni and Cheese Loaf.....	68	
Loin Roll, cooked.....	68	

Summer Sausage.

D'Arles, new goods.....	50	
Beef casing Salami, best.....	49	
Italian Salami (new goods).....	52	
Capri.....	42	
Holsteiner.....	33	
Peppetoni, long links.....	45	
Farmer.....	42	

Sausage in Brine.

Bologna, kits.....	2.40	
Bologna, 16@2½.....	1.00 @ 14.00	
Pork, link, kits.....	2.76	
Pork, links, 16@2½.....	4.60 @ 16.10	
Polish Sausage, kits.....	2.46	
Polish Sausage, 16@2½.....	4.18 @ 14.30	
Frankfurts, kits.....	3.00	
Frankfurts, 16@2½.....	5.00 @ 17.50	
Blood Sausage, kits.....	3.38	
Blood Sausage, 16@2½.....	5.50 @ 19.25	
Liver Sausage, kits.....	2.50	
Liver Sausage, 16@2½.....	3.30 @ 11.85	
Head Cheese, kits.....	2.40	
Head Cheese, 16@2½.....	4.00 @ 14.00	
Round Tongues, barrels.....	66.60	

VINEGAR PICKLED GOODS.

Pickled Pig's Feet, in 200-lb. barrels.....	\$19.00
Pickled Plain Tripe, in 200-lb. barrels.....	17.50
Regular H. C. Tripe, in 200-lb. barrels.....	19.25
Pocket H. C. Tripe, in 200-lb. barrels.....	21.00
Pickled hog chitterlings, uncooked, bbls.....	22.25
Pickled hog chitterlings, cooked, bbls.....	31.50
Sheep Tongues, short cut, barrels.....	70.00
Sheep Tongues, long cut, barrels.....	67.00
Pork Tongues, barrels.....	66.60

CANNED MEATS.

No. 4, No. 1, No. 2, No. 6.....	Per doz.
Corned beef.....	\$3.40
Roast beef.....	3.40
Roast mutton.....	3.40
Sliced dried beef.....	2.75
Ox tongue, whole.....	21.00
Luncheon tongue.....	3.50
Corned beef hash.....	1.90
Roast beef hash.....	1.90
Hamburger steak with onion.....	1.90
Vienna style sausage.....	1.35
Lancheon sausage.....	1.40
Breakfast sausage.....	2.75
Veal loaf, med. size.....	2.50

EXTRACT OF BEEF.

2-oz. jars, 1 doz. in case.....	5.30
4-oz. jars, 16@2½.....	6.75
4-oz. jars, 16@2½.....	12.00
16-oz. jars, 16@2½.....	21.00

BARRELLED BEEF AND PORK.

Extra Plate Beef, 200-lb. barrels.....	28.00
Plate Beef.....	26.00
Rolllettes.....	29.00
Rump Butts.....	31.00
Mess Pork.....	33.00
Clear Fat Backs.....	42.00
Family Back Pork.....	50.00
Beef Pork.....	35.00

LARD.

Pure Lard, kettle rendered, per lb., tcs.....	@294
Pure Lard.....	25½
Cooking oil, per gal., in barrels.....	@17%
Bakers' special cooking oil.....	@17%
Barrels, 16@2½.....	27%
Cartons, rolls or prints, 26@5 lbs.....	31½
Shortenings, 30@60 lbs. tubs.....	24
Nut Margarine, prints, 1 lb.....	29

DRY SALT MEATS.

Clear Bellies, 12@14 avg.....	25.50

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Retail Section

THE BUSINESS QUIZ.

Following is the second set of questions in a series under the general title of "The Business Quiz," points of information of interest to every business man:

Question No. 1.—To what do the commercial agencies attribute over 90 per cent of business failures?

Question No. 2.—What causes beyond control of the merchant are responsible for business failure?

Question No. 3.—If a bill is discounted "2 per cent 10 days," what is the cash value of said discount per annum?

Question No. 4.—What is the status of a check which a bank has refused to honor?

Question No. 5.—If goods in transit are destroyed by fire, who suffers the loss, the shipper or the purchaser?

Question No. 6.—What is the meaning of the following shipping terms: F. O. B., F. A. S., C. & F., C. I. F., L. C. L.?

The answers to these questions will appear in the next issue of *The National Provisioner*.

LOCAL AND PERSONAL.

A. Zanto has opened a meat market in Merrill, Wis.

Arthur Smith has opened a meat market in Lomax, Ill.

Hardwood Brothers have opened a meat market in Salina, Kans.

S. Sandell has engaged in the meat business at Pasadena, Calif.

Jeff McWilliams is opening a meat market in Hay Springs, Nebr.

Vyarick Bros. have purchased the Cash Meat Market at Odell, Nebr.

Will Bucher has sold his meat market in Farley, Ia., to Noel Arquitt.

A new meat market has been opened in Sheridan, Wyo., by J. W. Willard.

M. Valiquette has sold his meat market at Prentice, Wis., to O. J. Howard.

Richard Stein has sold his butcher shop in Lincoln, Ill., to Frank C. Graus.

K. Hendrickson has sold his meat market in Ruskin, Nebr., to J. C. Beal.

The Esser meat market at Madison, Wis., has been sold to George Clark.

J. W. Crist, Anselmo, Nebr., has sold his meat market to his son, Frank Crist.

The meat market of Heuber Bros., Ladysmith, Wis., has been destroyed by fire.

A one-ton refrigerating plant has been installed in Kline's Market, Portland, Ore.

Robert M. Wright has purchased the Mattes meat market, Nebraska City, Nebr.

The meat market of John Tichy at Lebanon, Nebr., has been destroyed by fire.

Cummings & Fedderson have purchased the McDonald stock of meats at Lytton, Ia.

C. M. Hutchinson and Raymond Smith have opened a meat market in Buckheart, Ill.

The Anthony Dlouhy meat market, Osceola, Wis., has been sold to Howard M. Wilson.

The R. J. Jones meat market, 3165 River road, Columbus, Ga., has been destroyed by fire.

The meat market of Hensler & Company at Beaver Dam, Wis., has been closed.

R. L. Pielstock has sold the Pielstock meat market, Parma, Ida., to G. W. Colton.

L. K. Moore has been succeeded in the meat business at Portage, Wis., by Dubinski Bros.

W. T. Harris, Glendive, Mont., is installing a four-ton refrigerating plant in his butcher shop.

Mason Abscher and W. H. Rittgers have purchased J. D. Smith's meat market in Salina, Kans.

Geo. Fulton has purchased the Liberty meat market at Liberty, Nebr., from L. P. Alexander.

George Daschner has opened a meat market at 1520 East Michigan avenue, Lansing, Mich.

W. H. Watson has been succeeded in the meat business at Brady, Nebr., by Henry Melchert.

Fred De Vries has succeeded Bowditch Brothers in the meat and grocery business at Grand Rapids, Mich.

The Morrison Market Company has opened its third meat market and grocery store in Ft. Worth, Tex.

Harry Wright has purchased the interest of Russell Hooker in the Sanitary Meat Market, Superior, Nebr.

The Sachem Meat & Grocery Corporation has been organized in Norwich, Conn., with a capital of \$25,000.

Frank Pizzo, Los Angeles, Calif., has sold a half interest in his meat and grocery business to W. D. Gauntner.

W. J. Willner, of Blue Earth, Minn., has purchased the meat market and grocery of Chas. Stebetak at Amboy, Minn.

Sorenson & Archer are the new owners of the meat market at Ogden, Iowa, which was formerly conducted by Earl Nolan.

Louis Pincus has entered the wholesale cut meats business at 218 Calowhill street and 344 America street, Philadelphia, Pa.

George Ugly has purchased the meat and grocery business of B. Weinstein at 600 South Ditman street, Los Angeles, Calif.

Van Bryant has bought Robert McConaughay's interest in the McConaughay & Cederblade meat market, at Maiden Rock, Wis.

Charles V. Deffry has purchased a half interest in the Hampel meat market in Kenosha, Wis. The firm name will now be Hampel & Deffry.

(Continued on page 47.)

RETAILER AND PACKER.

(Continued from page 39.)

wholesaler can be easily overcome without calling meetings, but I believe that these meetings that you refer to here are going to be good.

MR. CLAUSSEN: The point brought out by Mr. Grimm a while ago is just a detail of what will probably follow if these committees are appointed to co-operate,

and I want to dwell on that for a moment, because I have been particularly interested in it in the distribution of provisions in Philadelphia and territory surrounding it. As I get the drift of the conversation one of the underlying troubles in the whole situation is both sides trying to find a suitable explanation for the high cost of living. That is something that worries both sides, and unhappily it does not come in good at all times from the packer to offer all this propaganda in any form that he may bring it out, but it does come better from the retailer.

Five or six years' experience around the meat block and in the retail grocery taught me that the clerk of John the Butcher is in contact, he is the point of contact in the whole business, from start to finish, and John has a wide influence, more than he sometimes thinks, in the neighborhood, and any recommendations he makes go far more than any we might make as packer representatives.

Keeping Up the Educational Campaign.

Now, coming back to these cheaper cuts of meat. I do not think the packer is interested, I know he isn't, in whether he makes a profit on the pig tail or on the ham. It is so much a hundredweight, that is what he is looking for. At the same time there are staring him in the face ten per cent of the smaller cuts that he has to sell at a very, very small price, making it necessary to add the extra revenues on the choicer cuts the public wants.

We are somewhat discouraged because the Department of Agriculture, or the Department of Justice, or whoever fostered this cheaper meat campaign, has not accomplished much; but perhaps it has been academic. We have been at the top of prices and everybody felt prosperous, and especially the man who is in the majority, and perhaps a campaign by the Department of Agriculture or Department of Justice might work out better at this time. I have seen a lot of problems tried and they never worked out even the second or third time, but eventually you get that educational doctrine over, and you have success when you knew in the beginning you were on the right track but you could not get them to come to you.

On this fancy meat proposition, some one raised the point we ought to change the name. You don't hear people talk about pigs' noses any more; they are called pork snouts. A small matter, but it serves to elevate the cheaper cuts of meat, and everything possible is being done to add to the appearance of the packages. Anything to attract the public eye to that class of meat.

And Swift & Company have issued thousands and thousands of pamphlets with 50 or 100 recipes showing how to prepare these products, but you only have a reasonable amount of success with it. And here is where the retailers can be of great assistance, and gentlemen like you who have influence with your men can favor that idea; and that is, if a salesman comes in from Swift, and says: "Joe, here is 500 of them, pass them out," don't let Joe say, "Oh, I can't I am too busy," or don't let him throw them in the waste can, or don't let him say to the first kid that comes in: "Here, Harry, carry these out with you."

You can help that proposition, and since the retailer is the point of contact with the consumer, he can be far more helpful in aiding that kind of distribution and favor that kind of propaganda, and you have always got the answer for the high cost of living. (Applause.)

How to Confer With Retailers.

MR. WELD: Mr. Chairman, there seems to be a unanimity of opinion on the question of the retail service bureau. I take it that all the representatives of the packers that are here are in favor of such a step, and I think undoubtedly the Institute will organize such a bureau; although it has not been officially decided yet; this is just the Committee that is recommending it to the Institute.

It seems to me that possibly the discussion has brought up one point though that we have not covered in our committee discussions, and that is with regard to machinery for conferences with representatives of the retailers. This bureau would furnish a point of contact.

I am not entirely clear in my own mind yet whether that is going to furnish all that ought to be furnished, however. For example, we have this Committee of the Institute now to confer with retailers, and of course we have only been organized a short time and have not had the opportunity to think it out, but it seems to me that our Committee should have approached you fellows before today, and let you understand that we have this Committee that is ready to confer with you. Now, I am wondering whether you gentlemen have any similar machinery, or whether you can set up some similar machinery.

MR. GRIMM: We can set it up, yes.

MR. WELD: Have a committee confer with a similar committee on the part of the packers. What would be the best way to go at that? Should we write you officially that we have organized a committee that will be glad to confer with your association at regular intervals? I think we should make a note of that and attend to it as soon as possible, and then work on the details of whether there should be regional committees or possibly only a representative in each locality.

Methods of Getting Together.

Now, take these matters that the gentlemen brought up of rough loins and so forth. It would be a great deal better if you could just go to the branch house manager and perhaps straighten it out with him, and possibly individual instances like that should be settled in that way and without any difficulty. And if there is any practice like that that is at all prevalent, you should have the machinery for having that complaint registered with your committee, and your committee take it up with us, and in that way we can get real action that will affect more than the one branch house from which the stuff was sold.

You have mentioned a number of things there that might well be taken up in that way. This matter of the branch houses selling at retail is something that could be taken up in a broad way through such conference committees. Just how that would work out in the long run, so far as our retail service bureau and conference committees are concerned, it is impossible to say. We have got to think about that, and work out the proper machinery for handling it, but I think that matter of conference committees has been developed here at this meeting much more than we had developed it in our committee, and I am glad that that has been brought out, and we will take the necessary steps to let you fellows know that we are ready to cooperate with you.

Work in Legislative Matters.

MR. SENG: Mr. Chairman and Gentlemen: I would like to go a little further regarding the working conditions of your committee in the legislative way. We have accomplished wonders in our own legislatures in the different sections of the country through the Master Butchers of America, by going to their sessions and almost invariably getting what we wanted.

If the packers will assist us, instead of sending professional lobbyists—we in Wis-

consin have never hired, the butchers have never paid in ten years one cent to a professional lobbyist. Our committee have done it themselves and done it successfully, except in a few instances. One is in the Supreme Court of the State, and we were defeated there, and we started the whole thing over again, and we will not quit.

If you packers have to send to the butchers in the surrounding country towns every calf or hindquarter of beef, is it right for the express companies to charge you their extra rates for fresh goods and not private refrigerators. That matter came up before the National Association in the last convention in New York. Why not assist the retail butcher? We are going to take the stand and have the express companies compelled by State legislatures, if we can't get it through United States legislation, to furnish refrigerated cars or refrigerated space for the shipment of fresh meats, eggs and butter. Now, there is no reason why they can't do it, and there are plenty of other instances where we can work together.

Class Feeling Against Cheaper Cuts.

And so far as this thing that fell down in regard to the cheaper cuts, it was unfortunately the sentiment of the laboring people that they were earning good pay and they wanted the best. It puts me in mind of what happened a few weeks ago in my city. A woman went out in her limousine to get her laundress, and she came to the house and asked when she was going to come and the laundress said, "You rich people can do your own washing now. We are through. We are going to have the life!" And there you are! It is the same with the plain cuts of meat. They say: "You rich people eat them, and we will eat the others."

So far as the retailers are concerned, I can vouch that they are ready to get together at any time, but it will take too much time to discuss this matter in detail here, because it is too large a subject, and the conditions in different localities are so different, and the demands are different and the sales departments have to find different ways. So I believe there ought to be a committee in each city, each prominent town where it is feasible, and have that local committee meet as often as necessary, say once every three months at least, meet the local butchers and meet the packers' representatives.

And then, gentlemen, I have found in my own experience, and I won't lay it to the heart of the packers, that I have called on the packing representatives of the city of Milwaukee and found the boys actually afraid to say anything. Your managers were afraid to talk to the retail men for fear they would put their foot in it; afraid of their head men, and afraid they would put themselves in bad with them or with the local butchers.

Gentlemen, that thing should not exist. These men should be free and open to discuss what they believe—if he is a good man, of good sense and good character and good courage—and then the other fellow should not be so narrow that if he does make a mistake he will hold it up against him. (Applause.)

Cold Storage Legislation.

MR. LOEB: I wish some one would tell us something about this cold storage bill.

MR. WELD: There was a cold storage bill reported out by the House Committee on Agriculture providing for what is a twelve-month law. It has been before the Senate and the Senate Committee on Agriculture, and I don't think any definite bill has been reported out, but I am pretty sure that whatever bill is reported out in the Senate will be similar to the House bill in that respect, and that is, that it will be a twelve-month law.

You know that the cold storage people, through their national association, got out what they call a model cold storage law.

It has been adopted and passed by several states. That law calls for a twelve-month period with the privilege of an extension of 30 days and 60 days by the State official who has charge of that. I think most students of that problem have come to the conclusion that the twelve-month law is the best.

Of course, from the standpoint of wholesomeness of the articles put into storage 12 months is all right. A lot of the stuff could stay a great deal longer than that, but I think the consensus of opinion of those who studied the proposition is that it should be 12 months, and even with the privilege of short extension of time after that. You say you are a ten-month man. Have you any special reason?

MR. LOEB: I think ten months is sufficient. It should not be necessary to carry from one year to another, but I may be wrong and I am willing to be enlightened.

Ten or Twelve Months' Period.

Mr. Weld: I suppose between 95 and 100 per cent of the stuff that goes into cold storage comes out before the ten months period, probably 97 or 98 per cent. I may be wrong on that, but an extremely small proportion stays in as long as ten months. I don't think it is more than two or three per cent. So as a practical matter, I didn't think it makes a lot of difference whether it is ten or twelve months. But there is no reason why it should not be kept in 12 months, and inasmuch as occasionally an operator wants to keep stuff longer than that, there is no reason why he should not be allowed to.

The only reason for passing any cold storage limit is to satisfy the prejudice on the part of the public, anyway. I think, though, as a practical matter, it is not very important whether it is ten or twelve months in having a uniform cold storage law, but I am pretty sure it is going to be twelve months, and those who have studied that problem have come to the conclusion that is the best time limit to adopt.

Unanimous Vote for Service Bureau.

I am wondering whether this group should not go on record in some way towards passing a resolution favoring the establishment of such a retail service bureau as has been proposed by the Committee to confer with retail dealers and other associations, and also to recommend the establishment of machinery for definite co-operation between the Institute of American Meat Packers and the Master Butchers' Association of America. I will suggest that as a resolution and move that it be adopted, subject to working out the more careful wording, using that suggestion as the basis.

The motion was duly seconded, and being put to vote was unanimously carried, as follows:

Resolved, that we endorse the proposal of the Committee to confer with Retail Dealers and Trade Associations, to establish a retail service bureau, and that we recommend that definite steps be taken to establish co-operation between the Institute of American Meat Packers and the United Master Butchers of America.

CHAIRMAN SHEEHY: Gentlemen, I can't help but feel, and I feel that it is the consensus of opinion, that we have made a grand start here, and I hope that we will be able to get together through our Committee with you gentlemen through this bureau and work out these problems. I know that it is bound to work good for all of us, and if there is nothing else before the meeting a motion to adjourn is in order.

MR. SCHWARZCHILD: I move we give a rising vote of thanks to the master butchers for their interest in attending this meeting, and for their efforts in helping us in these problems.

The motion was duly seconded, put to vote, and carried.

On motion, the group dispersed.

New York Section

J. I. Russell, district manager of Wilson & Company, Boston, Mass., was a visitor in the city last week.

M. L. Aiken, of the produce department of Wilson & Company, New York, has been in Chicago this week attending the produce convention.

Prices realized on Swift & Company's sales of carcass beef in New York City, for the week ending Saturday, October 16, 1920, on shipments sold out, ranged from 15 to 25 cents per pound and averaged 18.09 cents per pound.

L. D. H. Weld, manager of the commercial research department, Swift & Company, Chicago, has been calling on friends in New York this week. On Tuesday Mr. Weld spoke before the Middlestate Wholesale Shoe Dealers Association.

Among out-of-town packers in New York this week were Carl Fowler, head of the branch house department, and D. J. Donahue, head of the casing department, of the Cudahy Packing Company, Chicago; J. A. Kennelly, rendering department, Wilson & Company, Chicago; and A. E. Woolsey, produce department, Swift & Company, Chicago.

The number of pounds of meat, poultry and game seized and destroyed in the city of New York during the week ending October 9, 1920, is reported by the New York City Health Department as follows: Meat—Manhattan, 1,197½ lbs.; Brooklyn, 305 lbs.; Bronx, 20 lbs.; Richmond, 145 lbs.; total, 1,667½ lbs. Poultry and game—Manhattan, 6,727 lbs.; Bronx, 12 lbs.; total, 6,739 lbs. The report for the week ending October 16, 1920, is as follows: Meat—Manhattan, 1,115½ lbs.; Bronx, 40 lbs.; total, 1,155½ lbs. Poultry and game—Manhattan, 3,254 lbs.

The employees of Wilson & Company in the New York district tendered a banquet to District Manager Isaac Stiefel on Thursday evening, October 14, at the Hotel Bibo. About 110 persons were in attendance, and J. J. Wilkie, general manager of the branch house department, made a special trip from Chicago to be present. W. A. Lynde, general manager at New York, acted as toastmaster and made a big hit in that capacity. A very handsome Waltham opera model watch was presented to Mr. Stiefel as a token of the esteem in which he is held by all of the employes from one end of the district to the other. Mr. Stiefel has been with the company a good many years and is one of the best liked men in the trade.

BEGIN INTERSTATE TUNNEL.

A long-planned improvement, which will mean as much to the port of New York, and to New York and New Jersey transportation facilities as anything ever at-

tempted, saw its actual physical beginning on Columbus Day, October 12, when ground was broken at Canal and Spring streets, Manhattan, for the first of the land shafts of the Hudson river vehicular tunnel, which is to permit motor and other vehicle transportation across the Hudson without the delay and congestion of the ancient ferry-boat method. It was a proud day for Weller H. Noyes, chairman of the New Jersey Commission, who has been one of the most enthusiastic and indefatigable of the workers for this project, and to whose energy and persistence much of the success so far achieved is due.

Mr. Noyes, who, as vice-president of Swift & Company, of New York, has long been a leader in the local meat industry, is now very vigorously pushing the proposition of a New Jersey bond issue to provide funds to complete this work. The issue of these bonds will be voted on at the November 2 election, and every effort is being made to bring the importance of this improvement to the attention of the voters.

This tunnel project means much to the meat trade as well as to all business interests, both retail and wholesale and manufacturing, on both sides of the Hudson river. In describing the plan and its history, Mr. Noyes says:

Fourteen years ago the legislatures of New Jersey and New York, at the earnest solicitation of men of wide vision, passed the necessary legislation to begin the investigation of the feasibility of bridging the Hudson river, under public auspices. The project of bridging the river dates back to 1868, when private charters were granted by the legislatures of the two states to corporations for that purpose, and from 1868 to 1906 action was taken along this same line on several occasions. From 1906 to 1918 the years were spent in investigating the question of crossing the river. Plans of a bridge or tunnel and the many questions involved were carefully considered, so far as the funds available would permit, for expert advice.

The winter of 1917-18 was unusual in the history of the port of New York because of the accumulation of causes of annoyances and dangers incident to an extreme winter and a terrible world war. The health and lives of the inhabitants were imperilled by inability to transport a sufficient supply of food and coal, and the safety of the armies was endangered through the tremendous difficulties involving the transportation of supplies and munitions. Subsequent to that season other causes, more or less controllable, have endangered temporarily the health and business activities of the metropolitan district, and all of this has drawn sharp attention to the pressing need for an unfailing and safe method of interstate communication.

The legislatures of the two states adopted the views of the commissions and

provided for the construction of the vehicular tunnel and the funds required for its construction. In the spring of 1919 work was commenced upon the treaty between the two states, binding the states to the construction of the tunnel and providing for the payment of the cost of construction and for the maintenance and operation of the tunnel. This treaty was finally executed on behalf of the two states on December 30, 1919, and under its terms each state is solemnly obligated to proceed with the project.

In the meantime, on July 1, 1919, when for the first time funds were available for the organization of adequate engineering assistance, a chief engineer, Mr. Clifford M. Holland, was appointed, with definite instructions and directions to proceed with the organization of a competent engineering department to proceed with the work. His preliminary report was submitted to the two commissions on January 6, 1920, and on the 27th day of that month was approved by the two commissions. Mr. Holland was then instructed, on the basis of that report, to proceed with the detailed plans and specifications for the construction of the land shafts to be erected on Manhattan Island and in Jersey City. On August 24th, of this year, Mr. Holland presented for final adoption the forms of contract specifications and contract drawings for the Manhattan shafts, which were approved and advertisement ordered for proposals.

This vehicular tunnel is the first of its kind in the Western Hemisphere, but its feasibility cannot now be questioned, because of the experience of the Blackwell and Rotherhithe tunnels under the Thames river in London. These two tunnels have been in operation for a number of years.

The necessity for a tunnel cannot now be gainsaid, as the many years spent in investigation and consideration simply accumulated the reasons for its prompt construction.

In New Jersey the question of the method of financing her share in the cost of the construction will be passed upon by the people under the constitutional requirement that the issuance of bonds in an excess of \$100,000 must be submitted to the people at a general election. The necessity for the tunnel being admitted, the state entered into a solemn agreement with the state of New York to proceed, and the people on November 2d will pass upon the question of whether it will be better financed by the proceeds of a bond issue or not.

The commissions, through their engineers, have made a conservative estimate of the traffic which will use the tunnels. Under the law it must be a toll tunnel until the cost of construction has been met, and using as a basis the rates of toll charged by the ferry companies on the Hudson river ferries on December 1, 1919, it is estimated that within twenty years the tunnel traffic will pay the cost of construction, maintenance and operation in full and return to each state, in addition thereto, twice the original cost of this great public enterprise. The people are asked to pledge the credit of the state and pay the carrying charges during construction, which means the interest and sinking fund charges in the bonds as issued. Upon completion the users of the tunnel will pay all charges and thus relieve the taxpayers of any expense.

LOCAL AND PERSONAL.

(Continued from page 44.)

John Smith will open a meat market in Wagner, S. D.

A. Ehrlich has opened a meat market in Goshen, N. Y.

W. R. Markillie has bought a meat market in Granville, N. D.

The Flegers meat market, Cresbard, S. D., burned out recently.

Misner & Lessman have bought a meat market at Dunbar, Nebr.

George Daschner has opened a meat market in Lansing, Mich.

William F. McGuire has opened a meat market in Ossining, N. Y.

J. M. Tucker has bought the H. B. Davis meat market, Decatur, Ill.

J. W. Wright has bought the Home Meat Market at Vermillion, S. D.

John Gassert has bought the Frieler meat market, Onamia, Minn.

Lewis Cornell has reopened the Potter meat market at Oswego, N. Y.

Chas. Kimball will open a meat market in Baldwin, Wis., on Nov. 1.

Will Bucher has sold his meat market in Farley, Iowa, to Noel Arquitt.

Charles McDonald will open a meat market in South Wilmington, Ill.

Jos. L. Mack, Lomira, Wis., has traded his meat market to Jos. O'Meara.

Wm. Bunn has sold his meat market in Nelson, Nebr., to Lockard & Wade.

A. J. White has sold his meat market at Livingston, Wis., to Will Dolphin.

The meat market of R. J. Jones, Columbus, Ga., has been destroyed by fire.

Ben Smith has purchased the meat market of W. A. Reynolds at Harvard, Ill.

Paul Crawford's meat market at Cristoval, Tex., has been destroyed by fire.

Frank Abend has sold his meat market in Alma Center, Wis., to Joe Weisner.

The Jay Harlan meat market, Campbell, Nebr., has been sold to Morris Larsen.

Mr. and Mrs. Oscar Pirtle have purchased a meat market in Lacona, Iowa.

The Grover Lenon meat market, Wilcox, Nebr., has been sold to G. W. Crouse.

The meat and grocery store of Ercanbrack & Boswell, Goshen, Utah, has been destroyed by fire.

Paul Swanson has sold the Star Meat Market, Rockford, Ill., to Hugo Swanson and John Anderson.

A new meat market will soon be opened in Saybrook, Ill., under the name of the People's Meat Market.

The Peoples Co-operative Company, Ottawa, Kans., has purchased the meat market of Frank Reynolds.

The Clyde Brown grocery and meat market, Boscobel, Wis., has been sold to Steinhofer & Clayton.

The butcher shop of A. Brown, 1394 North 52nd street, Philadelphia, Pa., was damaged by fire, October 10, to the extent of \$500.

Robert McConaughey has sold his interest in the meat market of McConaughey & Cedarblade, Maiden Rock, Wis., to Van Bryant.

Chas. V. Deffry has bought an interest in the Hampel meat market, Kenosha, Wis. The new firm name will be Hampel & Deffry.

The provision house of Frye & Company, San Francisco, Calif., has been damaged by fire to the extent of several hundred dollars.

The firm of Thoma & McGrath at Carthage, N. Y., has been dissolved, and Fred Thoma has purchased the interest of Mr. McGrath. The meat market will again be conducted under the name of Thoma Brothers.

The meat dealers in Appleton, Wis., held a meeting, October 12, to consider the organization of a branch of the Wisconsin Retail Meat Dealers' Association. No definite action was taken but it is expected that another meeting will be held in the near future.

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We carry a large stock of foodstuffs (48 different articles) in our own warehouse in Hamburg, and shipments are made from our warehouse fully insured to destination and free delivered to consignee.

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3 to 16 inch diameter, standard and heavy weights

STEEL TROUGHS for conveyors, bearing ends, hangers, etc.

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October 23, 1920.

NEW YORK MARKET PRICES

LIVE CATTLE.

Steers, medium to choice.....	10.00@15.00
Cows, common to choice.....	2.50@ 8.00
Bulls, ordinary to choice.....	6.00@ 7.50
Heifers, fair to choice.....@.....

LIVE CALVES.

Calves, veals, com. to good, per 100 lbs.....	14.00@20.50
Calves, veals, culs, per 100 lbs.....	11.00@13.00
Calves, fed, per 100 lbs.....	8.00@10.00

LIVE SHEEP AND LAMBS.

Lambs, common to prime, 100 lbs.....	9.00@12.37
Sheep, ewes, prime, per 100 lbs.....	6.25@ 6.50
Sheep, common to good, per 100 lbs.....	3.00@ 6.00
Sheep, culs, per 100 lbs.....	2.00@ 2.75

LIVE HOGS.

Hogs, heavy	@16.50
Hogs, medium	@17.50
Hogs, 140 lbs.....	@17.50
Pigs	@16.50
Roughs	@13.50

DRESSED BEEF.

CITY DRESSED

Choice, native, heavy.....	27 @30
Choice, native, light.....	27 @30
Native, common to fair.....	22 @26

WESTERN DRESSED BEEF.

Choice, native, heavy.....	28 @29
Choice, native, light.....	29 @30
Native, common to fair.....	22 @26
Choice, Western, heavy.....	21 @22
Choice, Western, light.....	17 @18
Common to fair, Texas.....	15 @16
Good to choice heifers.....	24 @26
Common to fair heifers.....	18 @20
Choice cows	16 @17
Common to fair cows.....	13 @14
Fresh Bologna bulls.....	12 @13 1/2

BEEF CUTS.

	Western.	Cts.
No. 1 ribs.....	@32	36 @38
No. 2 ribs.....	@23	32 @34
No. 3 ribs.....	@15	28 @30
No. 1 loins.....	@40	44 @46
No. 2 loins.....	@29	40 @42
No. 3 loins.....	@18	34 @36
No. 1 hinds and ribs.....	34 @35	36 @39
No. 2 hinds and ribs.....	33 @34	30 @35
No. 3 hinds and ribs.....	@20	24 @29
No. 1 rounds.....	@23	24 @26
No. 2 rounds.....	@17	23
No. 3 rounds.....	@14	22
No. 1 chuck.....	@17	20 @22
No. 2 chuck.....	@10	@18
No. 3 chuck.....	@ 7	@16

DRESSED CALVES.

Veals, city dressed, good to prime, per lb.....	@32
Veals, country dressed, per lb.....	@30
Western calves, choice.....	28
Western calves, fair to good.....	24
Grassers and buttermilks.....	17 @20

DRESSED HOGS.

Hogs, heavy	@24 1/4
Hogs, 180 lbs.....	@24%
Hogs, 160 lbs.....	25
Hogs, 140 lbs.....	@25 1/4
Pigs	@25 1/4

DRESSED SHEEP AND LAMBS

Lambs, choice, spring.....	25 @26
Lambs, choice	24 @25
Sheep, choice	14 @16
Sheep, medium to good.....	12 @14
Sheep, culs	8 @10

PROVISIONS.

(Jobbing Trade)

Smoked hams, 10 lbs. avg.....	35 @36
Smoked hams, 12@14 lbs. avg.....	35 @36
Smoked picnics, light.....	25 @26
Smoked picnics, heavy.....	23 @24
Smoked shoulders	25 @26
Smoked beef tongue, per lb.....	48 @52
Smoked bacon (rib in).....	35 @36
Bried beef sets.....	48 @52
Pickled bellies, heavy.....	28 @30

THE NATIONAL PROVISIONER

FRESH PORK CUTS.

Fresh pork loins, Western.....	40 @41
Frozen pork loins.....@.....
Frozen pork tenderloins.....	65 @67
Shoulders, city@.....
Shoulders, Western	27 @28
Butts, regular, Western	32 @33
Butts, boneless, western	37 @38
Fresh hams, city@.....
Fresh picnic hams, Western.....	22 @23

Ticky skins, 9 1/2@12 lbs.....	@ 1.35
No. 1, 12 1/2@14 lbs.....	@ 3.00
No. 2, 12 1/2@14 lbs.....	@ 2.75
No. 3, B.M., 12 1/2@14 lbs.....	@ 2.75
No. 1 kip, 14@18 lbs.....	@ 2.50
No. 2 kips, 14@18 lbs.....	@ 2.00
No. 1 B.M., 14@18 lbs.....	@ 3.25
No. 2 B.M., 14@18 lbs.....	@ 3.00
No. 1 heavy kips, 18 lbs. and over.....	@ 4.00
No. 2 heavy kips, 18 lbs. and over.....	@ 3.75
Branded kips	@ 2.50
Heavy branded kips	@ 3.00
Ticky kips	@ 2.50
Heavy ticky kips	@ 3.00
All skins must have tail bone cut.	

DRESSED POULTRY.

FRESH KILLED.

Fowls—Fresh—dry packed, milk fed—12 to box.	
Western, 60 lbs. and over to dozen, lb. 40	@ 41
Western, 48 to 56 lbs. to dozen, lb.	38 @ 39
Western, 48 to 56 lbs. to dozen, lb.	36 @ 37
Western, 36 to 42 lbs. to dozen, lb.	34 @ 35
Western, 30 to 35 lbs. to dozen, lb.	32 @ 33
Western, under 30 lbs. to dozen, lb.	29 @ 30

Fowls—Fresh—dry packed, corn fed—12 to box.	
W'n, 60 lbs. and over to dozen, lb.	@ 40
Western, 48 to 56 lbs. to dozen, lb.	37 @ 38
Western, 36 to 42 lbs. to dozen, lb.	35 @ 36
Western, 30 to 35 lbs. to dozen, lb.	33 @ 34
Western, under 30 lbs. to dozen, lb.	28 @ 29

Fowls—Fresh—Iced—Barrels.	
Western, dry picked, 5 lbs. and over, lb.	@ 39
Western, dry picked, 4 1/2 lbs. each, lb.	@ 38
Western, dry picked, 4 lbs. each, lb.	@ 37
Western, dry picked, 3 1/2 lbs. each, lb.	@ 34
W'n, dry picked, 3 lbs. and under, lb.	27 @ 28

Old Cocks—Fresh—dry packed—boxes or bbls.	
Western, dry picked, 1b.	@ 28
Western, scalped	@ 28

Ducks—	
Long Island, spring, lb.	@ 39

Squabs—	
Prime, white, 10 lbs. to doz., doz.	10.00
Prime, white, 9 lbs. to doz., doz.	9.00
Prime, white, 8 lbs. to doz., doz.	8.00
Prime, white, 7 lbs. to doz., doz.	7.00
Prime, white, 6 to 6 1/2 lbs. to doz.	5.00 @ 5.50
Dark, per dozen	3.50 @ 4.00
Culls, per dozen	1.50 @ 2.00

LIVE POULTRY.

Fowls, colored, via express	23 @ 30
Broilers, colored and mixed, via express	28 @ 29
Old roosters, via freight	@ 20
Turkeys, via freight	@ 40
Ducks, Western, via freight	@ 28
Geese, via freight	@ 25
Pigeons, per pair	40 @ 45
Guineas, per pair	@ 1.25

BUTTER.

Creamery (92 score)	59 @ 59 1/2
Creamery (higher scoring lots)	60 @ 60 1/2
Creamery, firsts	54 @ 58
Creamery, seconds	43 @ 46
Creamery, lower grades	41 @ 42

EGGS.

Fresh gathered, extras, per dozen	71 @ 72
Fresh gathered, extra firsts	67 @ 70
Fresh gathered, firsts	63 @ 66
Fresh gathered, seconds	58 @ 61

Fresh gathered, seconds	56 @ 67
Fresh gathered, checks, good to choice, dry	46 @ 47

Fresh gathered dirties, No. 1	50 @ 52
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ammonia and about 10 per cent B. Phos.	
Lime	7.00 and 10e

Wet, acidulated, 7 per cent ammonia per ton, f.o.b. factory (35c. per unit available) phosph. acid)	5.00 and 50e
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Garbage tankage

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